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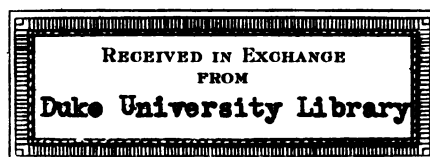
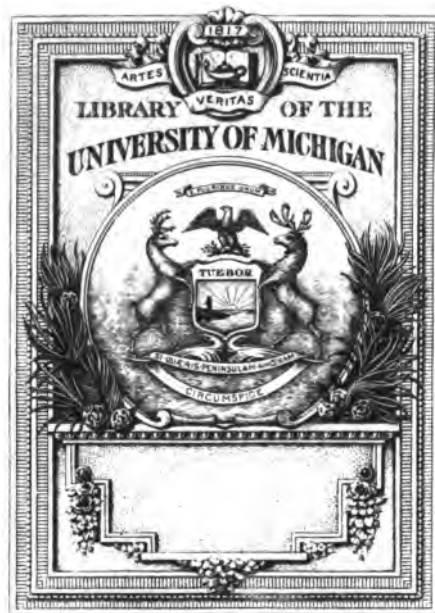
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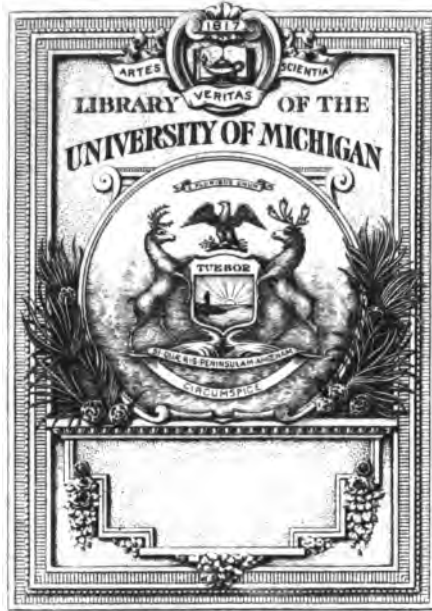
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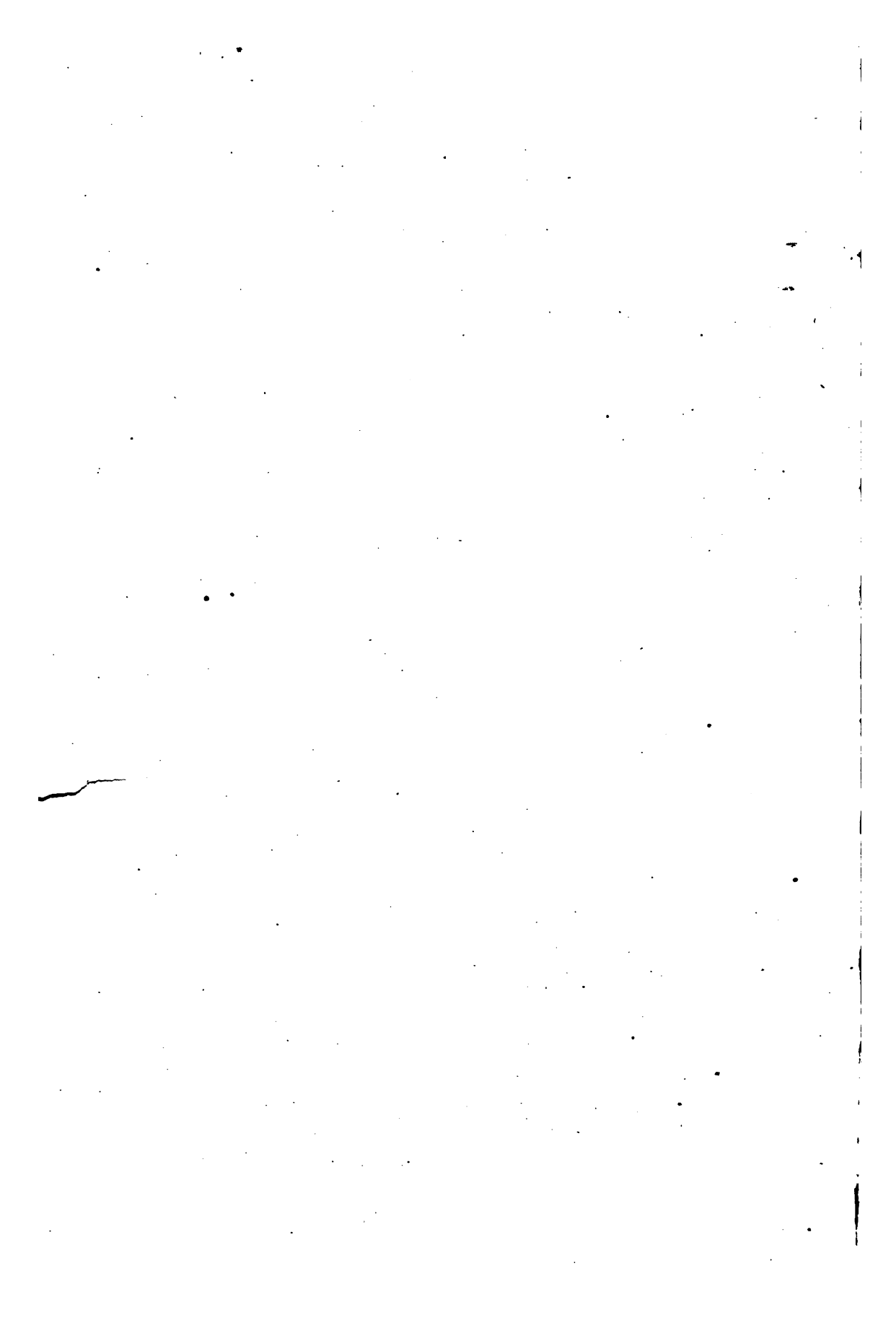
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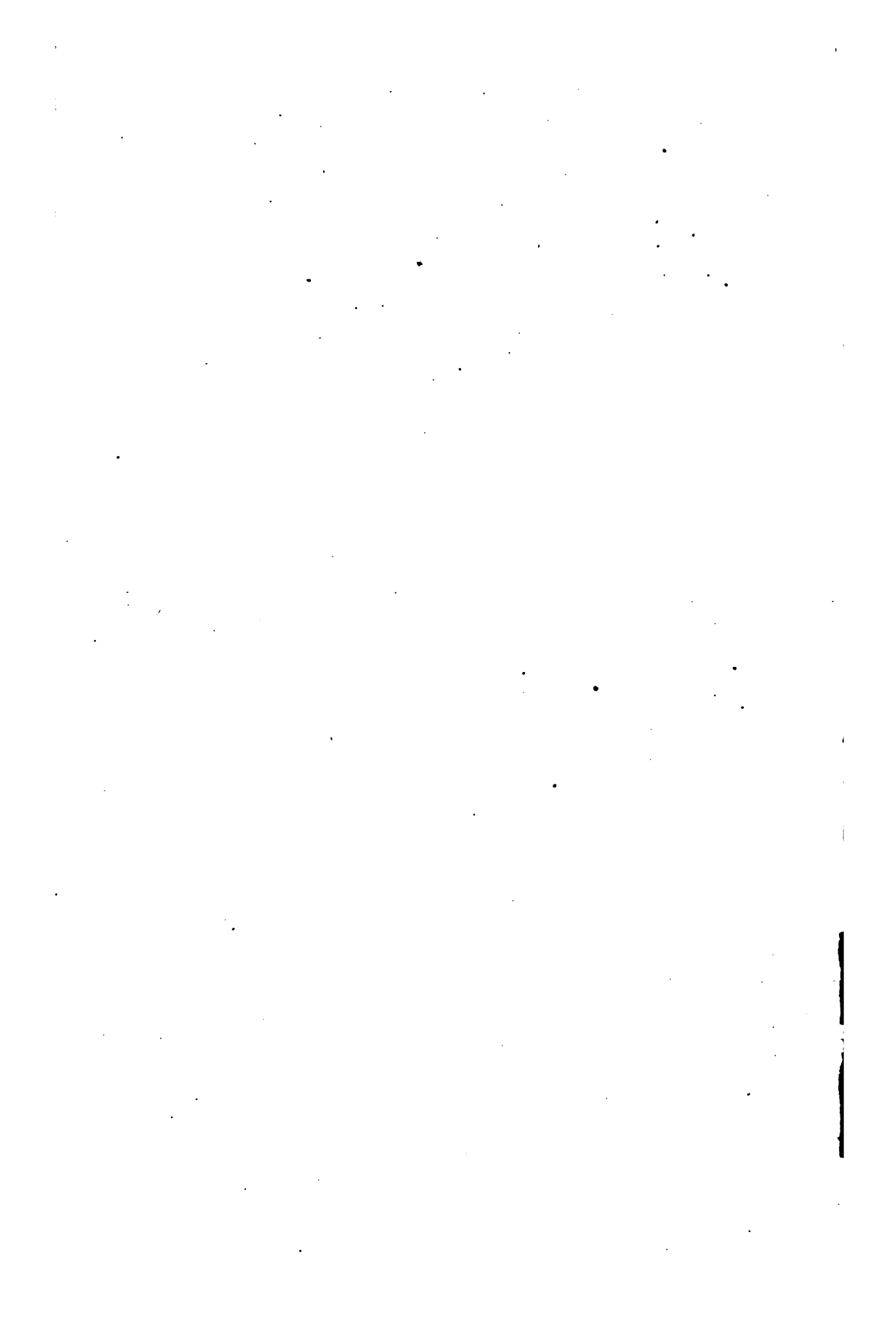
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THE FARMERS' LOAN & TRUST COMPANY

THE STATISTICAL DEPT.



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BIENNIAL REPORT

OF

THE AUDITOR

OF THE

STATE OF WEST VIRGINIA, *Auditor's*
office

FOR THE

YEARS 1905-6.

A. C. SCHERR,
AUDITOR.



CHARLESTON
THE TRIBUNE PRINTING COMPANY
1906



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BIENNIAL REPORT
OF
THE AUDITOR OF STATE.

Charleston, W. Va., Dec. 15th, 1906.

HON. WM. M. O. DAWSON,

Governor:

SIR:—I have the honor to submit herewith the report of this office for the biennial period ended September 30th, 1906.

I desire to make some suggestions for the information of the Legislature, and to recommend certain changes in the laws that are deemed advisable after careful consideration, and to call attention to some matters concerning the financial affairs of the State.

The report of the insurance department of this office is published in a separate volume, and deals mainly with the financial statements of the various companies authorized to transact business in this State. Under a distinct head in this report will be found certain recommendations concerning needed legislation along the lines enumerated, and I would respectfully request that these matters are given earnest consideration.

Th laws enacted by the recent legislatures have increased the duties of this Office to no inconsiderable extent, and it now requires very close application on the part of my office force, as well as myself, to handle the constantly increasing volume of business necessary to conduct the affairs of the office in a business-like manner. It is barely possible to carry on the work with the present force of clerks and it is my opinion that one or two additional clerks will be necessary during the next biennial period. The appropriation for the contingent fund is not sufficient to meet the necessary running expenses of the office, and I would respectfully ask that at least twenty-five hundred dollars be appropriated for each of the fiscal years 1907 and 1908.

STATES FINANCES.

It is very gratifying for me to be able to report that the states finances are in a healthy condition. All appropriations by the Legislature and other proper charges upon the treasury have been promptly paid, leaving a good balance on hand, as will be shown by the statements contained in the statistical part of this report.

All revenues payable into the treasury have been collected with unprecedented promptness. Sheriffs and other officers charged with the collection of moneys due the State are deserving of especial praise for the promptness in which their duties have been performed. Of the Sheriffs whose terms of office expired on December 31st. 1904, only two have failed to make full statement with this office, and these amounts are small, and will be collected without the cost of one cent to the tax payers.

It is particularly gratifying, and worthy of comment, that these vast sums of money have been handled with so much promptness, and with no expense whatever, except that provided for by law.

THE SCHOOL FUND.

The irreducible school fund, which is now, by law, limited to one million dollars, is all invested in first-class securities and is yielding an annual interest return of nearly fifty-one thousand dollars, which amount is credited to the General School Fund, and is distributed to the several counties for the support of free schools. A statement is given in this report showing in detail the manner in which this fund is invested.

LICENSES.

The license law passed by the last Legislature has largely increased the revenues derived from this source. I would, however, recommend changes in the manner of issuing licenses to collection agencies and the sale of patent rights. Section 113, of Chapter 36, of the Acts of 1905, provides that licenses for the sale of patent rights, and licenses to carry on or practice the business of a collection agency shall be issued by the auditor. These licenses being co-extensive within the county only, there is no good reason why these licenses should not be issued by the county, as are all other licenses, except that for operating an automobile, Section 44, of Chapter 36, of the Acts of 1905 provides that every license to maintain or operate an automobile shall be granted by the Auditor and shall be co-extensive with the State. Inasmuch as such licenses are co-extensive with the State, it is proper that the licenses should be issued by the Auditor. This law is of little value as it now stands, for the reason that the Auditor cannot personally visit the different parts of the State to ascertain who is operating an automobile, and whether or not a license has been granted therefor. It is the duty of the assessor to list and place upon the personal property books for taxation, all property including automobiles; therefore, he has a means of knowing the names of the owners of every automobile in his county or assessment district. In order therefore, that this section of the license law might be more effectually enforced, I would recommend that it be made the duty of the assessor of each county or assessment district, to furnish the auditor on a blank to be prepared for that purpose, a list of the names of the owners of all automobiles found in his county or assessment district, which report should be sent to the Auditor between the first and tenth day of July in each year. This would enable the Auditor to compare this list with the licenses issued, and thus ascertain such persons as are operating without a license. The law now provides that two metal tags shall be furnished by the Auditor, both of which must be attached to the automobile licensed. I can see no necessity for more than one tag, which would simplify the burden of complying with this part of the law.

FINES.

Fines by courts and justices should be under the supervision of this office. The Auditor should be given the power, to annually or oftener, if necessary, examine the records of the clerk's offices, to ascertain the cause of the enormous amount of unpaid fines. Provisions should be made for the payment of the expenses of the Auditor or some clerk designated by him in making such examinations. Large sums could be saved the State

if the Auditor were given the power and authority to enforce the collection of fines due the State. Justices of the Peace should be required by law to report once a month to the clerk of the county court of their respective counties, the amount of fines imposed by them, to whom such fines were paid, and if not collectible, reason for the failure to collect same. The county clerk should file such report in his office and transmit a copy to the Auditor. Severe penalties should be imposed upon any officer for the failure to comply with such law.

The revenue derived from this source would be greatly increased if such a system could be installed.

CAPITATION TAX.

The present law provides that assessors shall collect the capitation tax and pay the same to the sheriff. This money is usually paid in the month of June, and the sheriff, under the law, is not required to pay the same into the State Treasury until January 20th, at which time one half is payable, one fourth on May 1st., and the balance in August, thus giving the sheriff from seven to fourteen months in which to make settlement. I would recommend that the assessors be required to make their reports of capitations collected to this office, as well as to the County Clerk, and to pay the amounts collected direct to the Auditor, and to furnish a list of delinquent capitations turned over to the sheriff so that proper charge can be made to such sheriff on the books of this office.

Capitations are all paid into the State Treasury to the credit of the General School Fund, and there is no reason why the same should not be paid into the Treasury as soon as collected.

CRIMINAL CHARGES.

The Act of the Legislature passed at the extra session in 1904 provides that the expenses for making arrests in felony cases, and the jail fees, be paid by the counties. This has materially reduced the cost to the state for criminal charges. The rapid growth of the State, particularly in the densely populated sections, where practically all the crimes are committed, has increased the charges paid by the State to such an extent that for the fiscal years 1905 and 1906, there was a deficiency of nearly \$30,000. In my opinion it will require at least \$100,000 for each of the fiscal years 1907-1908, to meet the demands upon the treasury for this branch of its expenses. I, therefore, request that this amount be appropriated, and if it is found that the entire amount is not needed, the balance unexpended will revert to the Treasury.

The appropriation for the support of Lunatics in Jail, should not be for less than \$6,000.00 for each of the fiscal years. All claims of long standing have been paid in full, and it is evident that we will be able to meet the current expenses for the support of lunatics, while confined in the jails awaiting the admission to one of the asylums.

COURT STENOGRAPHERS.

In my last report to the Legislature I called attention to the uncertainty as to what compensation should be allowed court stenographers for reporting felony cases; notwithstanding this, the condition still exists

that excessive charges are constantly being received at this office for payment, and I have been forced to use my judgment in allowing such an amount as seemed reasonable and just. Much dissatisfaction seems to exist among the court stenographers over the fact that I have seen fit to deduct excessive charges in a number of instances, when I had reason to believe that I was justified in making the deduction.

It is desirable that a law be passed fixing the per diem and expenses of court stenographers in such terms as will leave no possible question as to the allowance or rejection of claims. It has occurred to me that if these charges were paid by the counties it would be a great saving to the State, as the various county officials are better prepared to ascertain the merits of such claims and could pass upon them without any question arising as to the justice of them. I merely make this suggestion for the consideration of the Legislature.

INTEREST ON DEPOSIT.

The following statement, covering a period of nineteen years, is given for the purpose of showing that the present system of State Depositories is one to be commended, as it will be seen that the State derives considerable revenue from this source. The fact that the amounts for the past ten years have been reduced somewhat, is due to the fact that The School Fund is now all kept invested, in interest bearing securities, while prior to 1904, a considerable amount of this fund was uninvested and consequently remained in the depositories from which was derived interest at the rate of 3 per cent. One half of the revenue derived from this source is placed to the credit of the General School Fund to be distributed to the various counties for the support of free schools.

Year.	Interest on Deposit.
1888	\$ 7,335 03
1889	6,611 64
1890	9,963 69
1891	14,933 15
1892	16,411 63
1893	17,292 36
1894	19,178 61
1895	23,640 10
1896	25,661 37
1897	27,832 08
1898	27,010 92
1899	33,475 99
1900	33,238 48
1901	32,857 01
1902	34,379 57
1903	37,792 20
1904	25,202 52
1905	23,054 70
1906	25,431.43

In my last report I pointed out the necessity of reducing the number of State depositories for the reason that at present there are about one hundred and thirty depositories in which an effort is made to carry balances. It can readily be seen that it is impossible to carry balances in all of these banks, of sufficient size to warrant the issuing of checks of

any considerable amount, and besides the deposits are necessarily so small as to render the accounts of no value to any of the banks.

I would recommend and urge that the number of depositories be reduced to thirty; thus giving six to each congressional district.

DEPOSITORIES OF COUNTIES AND CITIES.

Since it appears that the State derives so much benefit from its system of depositories there can be no reason why county and municipal officials charged with the collection and disbursement of their respective funds, should not be required to adopt a system similar to that now in use by the State. I, therefore, recommend that the counties and cities be required to designate some bank or banks in which the funds should be deposited whereby an interest return on the average quarterly balance of at least 3 per cent. would be realized and credited to the funds to which it rightly belongs.

DELINQUENT LANDS.

I have had great difficulty in making satisfactory redemptions of property returned delinquent for both State and municipal taxes. Under the present law separate returns are made for delinquent taxes by the sheriff and municipal officials, and at different periods, which renders it difficult for me to redeem property for parties who desire to pay both state and municipal taxes.

Persons who are not familiar with the methods used for the taxation of property frequently pay the sheriff the State taxes and suppose that they have paid all taxes assessed against their property, and afterward receive notice from this office that their property has been returned delinquent for municipal taxes, or in case no redemption is made the property is sold. Now that the taxes for municipal purposes are extended on the land books it would seem of great advantage if the sheriff collected all of the taxes, and turned over to the municipality the amount collected for municipal taxes, at the same time, and in the same manner, as the State taxes are now paid to the auditor.

REPORTS OF COUNTY OFFICIALS.

Great delay and difficulty has been experienced in preparing the biennial report of this office owing to the failure of a number of the county officials to send their various reports to this office. This is particularly true of the land and personal property books which are the basis for nearly all statistics which by law I am required to report. There might be some excuse offered for the delay this year owing to the various changes made in the tax laws, but the same complaint in most instances can be made of delays in former years. I make repeated requests to these officials, and it is rare indeed that I obtain as much as a reply to my request, much less the reports or books themselves. Of course this does not apply to all of the counties, for some of the officials are very prompt and courteous in their dealings with this office. I would therefore recommend that a law be passed requiring all books and reports to be finished within the time prescribed by law, and that the salaries or compensation for services be withheld as a penalty for the failure of any official to perform his duties in this respect.

EXAMINATION OF STATE INSTITUTIONS.

Chapter 17, of the Acts of the Extra Session of the Legislature of 1904, makes it the duty of the Auditor to cause an examination to be made of the financial transactions of every public institution and of the disbursements of every person authorized to disburse moneys received from the State Treasury, so far as such transactions relate to the duties of his respective office, and to ascertain whether or not the funds received by such institution, officer or person, from the State Treasury, were needed when drawn and were expended properly.

In compliance with the requirements of this law, I have personally examined the financial condition of the majority of these institutions, and where the examinations were not made personally, I detailed one of the clerks in my office, conversant with such matters, and I call attention to the report of such examinations, which is given in detail in another part of this report.

I would respectfully request that attention to these reports be given by the finance committee of the Legislature, for I believe that they will disclose the fact that in some instances the appropriations have been too lavish, while in others they have been insufficient to meet the demands. A careful and intelligent study of the reports of these examinations will result in considerable saving to the State.

CORPORATIONS.

Table showing the Amount of License Taxes on Charters Collected for Each Year Since the Passage of the Act first Imposing Such Tax.

<i>Years.</i>	<i>Amount.</i>
1885	\$ 290 00
1886	200 00
1887	15,070 00
1888	12,405 00
1889	16,120 00
1890	31,745 00
1891	48,441 50
1892	63,191 00
1893	67,953 17
1894	66,970 00
1895	55,785 00
1896	79,965 00
1897	103,990 00
1898	124,075 00
1899	130,587 10
1900	140,153 00
1901	380,506 85
1902	375,560 46
1903	386,486 66
1904	327,451 11
1905	317,169 06
1906	345,137 59

Table Showing the Amount of Additional License Taxes Collected from Foreign Telephone, Telegraph and Express Companies, Beginning With the Year 1902, Assessed by an Act of the Legislature of 1901, on a Mileage Basis.

1902	\$4,786 05
1903	4,796 35
1904	5,359 96

1905	6,159 96
1906	5,096 48

Table Showing the Amount of Fees for Certificates of Re-Instatement, etc., Collected By the Corporation Department, and Paid into the State Treasury, Pursuant to the Provisions of Chapter 13, Acts of the Legislature of 1904, in Effect from March 4th, 1905.

	1905.	1906.
October	\$	\$ 340 00
November		70 00
December		55 00
January		130 00
February		40 00
March	10 00	10 00
April	6 00	15 00
May	15 00	20 00
June	250 00	565 00
July	648 75	455 00
August	120 00	150 00
September	95 00	50 00
	\$1,144 75	\$1,900 00

Table Showing the Amount of Attorney Fees Collected Under the Provisions of Chapter 39, Acts of 1905.

	1905.	1906.
October	\$	\$ 530 00
November		270 00
December		300 00
January		320 00
February		540 00
March	410 00	2,880 00
April	3,280 00	8,390 00
May	6,330 00	5,460 00
June	5,130 00	1,210 00
July	2,400 00	730 00
August	490 00	440 00
September	470 00	410 00
	\$18,510 00	\$21,480 00

Table Showing Number of Resident Domestic and Non-resident Domestic Corporations Chartered During the Fiscal Years Ended September 30th, 1903 and 1904, and Amount of Initial License Tax Paid by Each Class; Also Showing Number of Foreign Corporations Admitted for Same Period.

	1903.				1904.				Foreign.	
	Resident		Non-Resident		Resident		Non-Resident		1903	1904
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	No.
October	48	672 00	48	2,899 40	59	868 26	31	2,009 00	3	3
November	56	975 00	39	3,152 40	55	593 64	23	774 00	5	3
December	61	725 00	37	2,325 00	48	505 00	16	575 00	2	2
January	75	687 00	42	1,358 00	49	479 56	24	830 00	1	9
February	50	413 58	42	1,387 00	53	326 38	10	297 00	4	3
March	74	2,112 20	32	2,115 80	47	1,259 00	18	1,470 00	1	1
April	65	1,726 00	51	4,593 00	32	779 50	10	979 00	4	..
May	85	1,860 00	49	4,940 00	52	920 00	21	970 00	5	3
June	86	2,014 00	29	8,340 00	49	915 00	14	1,580 00	7	6
July	69	1,385 00	36	5,224 00	34	676 50	16	1,490 00	1	4
August	67	1,122 75	23	1,834 00	47	771 75	24	1,512 00	2	4
September	55	852 00	22	1,888 00	45	636 35	9	376 00	2	4
Total	791	14 544 23	450	35,116 60	570	8,728 94	216	12,862 00	37	42

Table Showing Number of Resident Domestic and Non-resident Domestic Corporations Chartered During the Fiscal Years Ended September 30th, 1905 and 1906 and Amount of Initial License Tax Paid by Each Class; Also Showing Number of Foreign Corporations Admitted for Same Period.

	1905.				1906.				Foreign.	
	Resident		Non-Resident		Resident		Non-Resident		1905	1906
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	No.
October	37	518 00	10	1,078 00	47	889 00	19	864 00	..	5
November	38	496 50	18	690 00	46	675 00	12	311 50	4	8
December	54	537 50	17	400 00	48	630 00	10	315 63	5	3
January	58	505 00	21	508 80	65	922 00	18	239 00	..	3
February	61	393 50	18	306 00	59	497 50	19	223 00	6	5
March	42	1,504 00	20	1,150 00	84	2,851 00	30	2,340 00	..	2
April	38	2,224 00	21	1,207 50	56	2,371 00	21	2,191 25	..	2
May	67	1,710 00	39	2,805 00	84	2,245 00	36	1,045 00	7	3
June	64	2,595 00	29	2,172 50	58	1,645 00	18	1,896 25	6	..
July	50	1,255 00	14	712 50	46	1,440 00	17	872 50	3	1
August	50	1,188 00	16	729 00	48	1,012 50	20	1,912 50	2	3
September...	50	1,484 00	15	982 00	48	1,672 00	15	688 00	4	1
Total	609	14,410 50	238	12,741 30	690	16,850 00	235	13,288 60	38	36

Changes in the corporation laws recommended by the Auditor, in his Biennial Report for 1903 and 1904. Their effect.

1ST. RATES OF LICENSE TAXES.

In my report above referred to I requested intense consideration of the result which seemed inevitable under the laws then existing, affecting the revenue derived from license taxes on the charters of corporations. In anticipation of a curtailment of the revenue from that source, a schedule of rates was submitted, for such recommendation as the Governor might deem proper and expedient, increasing the license taxes as to resident corporations. This schedule was substantially adopted by the Legislature of 1905, which also enacted an amendment decreasing the rates of license taxes applicable to non-resident corporations, in order that the backward tendency of the revenue made apparent by this report, from this class, might be arrested.

The beneficial results of these changes have manifested themselves. The collections for the year 1904 were \$59,035.55 less than the year immediately preceeding. For the year 1905 the loss was only a little more than one-sixth as great, but this loss was fully recovered by the collections of the year 1906, with an addition of \$7,404.43, all of which will be shown by the first table given within the report of this department.

2ND PAYMENT OF INITIAL TAX BY FOREIGN CORPORATIONS TO THE SECRETARY OF STATE.

The amendment, as outlined in the report mentioned, was virtually enacted by the Legislature of 1905, requiring foreign corporations to file, with the Secretary of State, a preliminary report with their application to hold property and transact business within the State, and, at the same time pay the initial tax to that official, instead of obtaining a certificate of authority, and paying the tax when assessed, by the Board of Public Works, upon an annual report required to be filed in the month of February.

Under the law, prior to 1905, it frequently happened that foreign corporations obtained their respective certificates of authority during the months of March and April. When the next February came, it was the duty of the Board to assess the license tax for the months of March and April, the year next ensuing from May 1st. and the then current year. A search for the subject for taxation revealed the fact upon frequent occasions that none was to be found. Business had been transacted, but no payment had been made to the State. Litigation in cases of this character carries with it little prospect for recovery of the debt due the State.

3RD. ANNULING THE PROVISIONS OF CHAPTER 4, ACTS OF 1903.

This chapter authorized suit or suits to be brought by the Attorney General to forfeit the characters of certain corporations delinquent in the matter of payment of license tax *or in failing to comply with any other provision of the laws of this State.*

In my report, above referred to, I said "I deem it my plain duty to recommend that the attention of the incoming Legislature be called to the conditions involved in this matter, and supplemented by the request that such amendments be enacted as will repeal all portions of the Act which relate to forfeiture proceedings against corporations, other than those delinquent for the non-payment of license taxes. I am impelled to this recommendation by the belief that it is not the policy of the State of West Virginia, to attack the life and liberty of her artificial citizens, guilty of no more than immaterial violations of the statute, and seek to disturb them in the tranquil exercise of their franchises, through the medium of laws framed to invite confidence and investment."

The Legislature of 1905 remedied this matter by the enactment of Chapter 40, repealing Chapter 4 of the Acts of 1903, and dismissing all suits and proceedings thereunder.

This was an act of good will towards the corporations chartered under the laws of this State. It should not be construed as condoning the offense of the corporations, which were guilty of technical infractions of our statutes. A sense of propriety should urge all corporations, guilty by default through neglect, or otherwise, to a rigid observance of their obligations.

4TH. THE AUDITOR ATTORNEY IN FACT FOR ALL NON-RESIDENT AND FOREIGN CORPORATIONS.

This is a measure, the passage of which was not anticipated by the Auditor, enacted by the legislature of 1905. Its provisions constitute the Auditor of this State, and his successors in office, the attorneys in fact for and on behalf of every non-resident corporation, and of every foreign corporation doing business in this State, and further require the payment into the State Treasury of a fee of ten dollars for the services of the Auditor, for the then current year ending on the 30th day of April next ensuing from the date of the charter of a non-resident corporation, or the date of the certificate of authority of a foreign corporation, as the case may be.

The relation of this Act to the office of the Auditor implies a great

deal of careful attention and work. It adds to the State Treasury about \$21,500.00 annually, as a revenue producer. The treatment of notices or processes served or accepted, is a matter of great importance to litigants. Varying degrees of loss and embarrassment may be caused by inadvertence

A careful consideration of this measure leads me to the conclusion that it should be amended.

The amendments that I desire to ask your consideration of are as follows:

1st. Beginning with the month of July, the fee should be fixed at \$1.00 per month, for each month of the unexpired license tax year, the annual fee to remain, as at present—\$10.00.

2nd. Every non-resident and foreign corporation should be required to pay the fee to the Secretary of State, at the time of procuring its charter, or obtaining authority to transact business within the State, as the case may be; the fee to be pro rated with respect to fractions of a year under the plan applicable to Domestic corporations in the matter of license taxes, and all such fees collected by the Secretary of State, to be included in his monthly report to the Auditor. After the initial fee is paid the Auditor should collect the fee the same as the license tax.

3rd. The Act should state specifically that it is not applicable to corporations, of the two classes mentioned, which were delinquent in the matter of license tax prior to the first day of May, 1905, being the beginning of the license tax year in which the Act became operative.

4th. The Act should state specifically that it is a revocation of all powers of attorney existing prior to the 23rd. day of May, 1905, on which date it became effective.

5th. The Act should state specifically that it repeals the provisions of Section 24 of Chapter 54 of the Code, and all other acts which might be construed to apply to non-resident and foreign corporations in relation to their attorney in fact.

Such modifications are recommended for these reasons.

1st. It is an unreasonable hardship for a corporation to pay the fee for a full year, when the year may have expired almost. It is fair to pay in proportion to the service.

2nd. It is almost impossible for the auditor to collect the initial fee, especially when the full amount is demanded for a short period of service.

After the charter or certificate of authority is obtained, it is frequently abandoned and the State loses the fee. Failure to organize promptly often delays the payment, and causes a great deal of correspondence which should not be necessary.

3rd. The Act does not make it clear that its provisions are applicable to corporations delinquent before it became operative. Its provisions relating to the disposition of a notice or process cannot be carried into effect as to such corporations. The delinquents are presumed to be defunct, and cannot be reached.

4th. Whether it is the intent of the Act to revoke all powers of attorney, existing prior to the date it became operative, is not made clear. The

presumption is that such is the intent, and it should be specifically expressed, so as to render adjudication of the question unnecessary.

5th. The provisions of Section 24, Chapter 54 of the Code, are much broader in their scope, and enumerate additional purposes for which an attorney in fact should be appointed, while Chapter 39, Acts of 1905, is far more limited in its purposes. It seems to me proper that these separate acts should be harmonized as suggested.

REPEAL OF LAW RECOMMENDED.

In a spirit of natural justice, and with a view of rendering more attractive the policy of the State of West Virginia to her corporate patrons, I desire to earnestly recommend a repeal of that portion of Section 20 of Chapter 54 of the Code, last amended by Chapter 35, Acts of 1901, which in its present form, requires every non-resident corporation to file and record its certificate of incorporation, or a certified copy thereof, in the County Clerk's office of the county wherein resides the person appointed by said corporation as its attorney in fact. Under the provisions of Chapter 39, Acts of 1905, that person is the Auditor of this State and his successors in office, who, by statutory enactment, shall reside at the seat of Government, where, upon the official records of the Secretary of State, must be recorded the certificate of incorporation of all non-resident domestic corporations. Why, then should a non-resident corporation be required to file and record its certificate of incorporation, or a certified copy thereof, in the county where the seat of Government is, when it has once been recorded in the office of the Secretary of State, and to again do so, involve, either the surrender of its certificate of incorporation, or the minimum expenditure of twelve dollars and fifty cents in each case, aside from the additional trouble of complying with this formality. Spare a corporation such a formality, and save to it \$12.50 of the original cost of incorporation, would it not strengthen the policy of the State and impress a corporation with the conviction that no unnecessary hardships or costs would be imposed by unreasonable or whimsical legislation. The tendency of the age is toward simplicity in every phase of business. Would not such a change be a step along the right line. Would not also the demands of competition be quieted to a beneficent degree, and induce an increased number of incorporations? On a basis of the year 1906, even if every such corporation has complied with the law, and certainly a great many did not, the loss to the State on account of the fee charged for a certified copy of the certificate of incorporation as a maximum, would be \$2350.00 annually. This is the outside figure used for example. The actual loss directly on this account would be much less. I am thoroughly convinced that the loss in a pecuniary way would be more than recovered, and feel confident that the fairness and consideration manifested by such a modification would stimulate the incorporation of non-resident companies.

GENERAL REMARKS WITH RESPECT TO THE CORPORATION DEPARTMENT.

Within the biennial period, concluded September 30th, 1906, I would re-

spectfully report that there were reinstated seven hundred, or more, corporations, which became delinquent, and were so published or proclaimed. From these there was collected as fees, the sum of \$3,044.75 during nineteen months operation of Chapter 13, Acts of 1904. A much larger sum was also collected as penalties, for failure to pay within the time prescribed by law, in addition to the license taxes regularly imposed.

Within the period mentioned there was discovered to be due the State the aggregate sum of \$5,188.85, from a number of corporations, which had failed to comply with the statute requiring them to pay a license tax on their excess holdings of land. This amount was collected and passed into the State Treasury. In addition to this, a number of foreign corporations, holding property and transacting business within the State without authority, were caused to comply with the law, from the date of which they became revenue producers to the State, and, in a number of instances back taxes were collected.

This department deals with more than five thousand corporations annually. That the interests of the State may be subserved, care, courtesy, patience and diligence must be exercised. A thorough system of files, indexes and records is necessary. The great multiplicity of items to be collected, the payment of which is subject in a more or less degree, to the humor, neglect and financial ability of the many corporations, is a condition which can only be successfully met by methodical and assiduous attention. Delinquent accounts must be individually and persistently followed to insure good results. It is my pleasure to state that the interests of the State have not suffered by any inadvertence or inattention by the administration of this department which has been as successful as it is important.

INSURANCE.

The purpose of the remarks that are to follow is to impress upon you and the coming Legislature the great importance of the much needed legislation respecting insurance matters. The laws that are now on our statute books were enacted at a time many years ago, when these questions seemed of very small significance, and my efforts thus far, to secure new and adequate legislation to meet the demands of the enormous increase in this line of business, have been without success. In my opinion no subject concerns the welfare of our citizens so deeply at this time, as the question of insurance, when it is taken into consideration that the records of this office show that about \$5,000,000.00 was paid during 1905, by the people of West Virginia for insurance to the companies reporting to this department. The mutual fire insurance companies, and the fraternal beneficiary societies, did not make a report; therefore, it is safe to predict that the above figures would be greatly increased, were it possible for us to ascertain the large sums paid for this class of insurance.

It will be clearly seen that too much care cannot be taken in the consideration of this question, and to this end I have given much time and thought concerning the best means of protecting the citizens of this state, and I take this opportunity of outlining briefly my conclusions, and the various channels through which I have been enabled to arrive at them.

I would suggest that you recommend in your message to the legislature

that a committee be appointed composed of at least three members from the House and two from the Senate, to which all insurance bills should be referred. We have found it difficult in former legislatures to secure proper committee consideration of the bills introduced for the reason that the various committees to which such bills were referred, were too busy with matters that seemed to them of more importance, and, as a consequence, no insurance laws have been enacted for a number of years. This committee should be selected with great care, and should be composed of men with experience and judgment, who will act promptly and wisely.

The revenue accruing to the state treasury from insurance companies, for the fiscal year ended September 30th, 1906, amounted to nearly \$78,000.00. Of this amount \$25,000.00 was derived from fees, and nearly \$53,000.00 from taxes. This is a large increase, compared with former years, and it is conclusive that this source of revenue will continue to increase as the State grows. It would seem that this branch of the state government is of sufficient importance to warrant the establishment of a separate department, and I would respectfully recommend that an insurance department be created, and put under the supervision of a competent person, to be known as Insurance Commissioner. Provisions should be made for the employment of a competent actuary, and a clerical force sufficient to handle the increased volume of business. The insurance commissioner should be vested with the power to pass upon all matters affecting the welfare of the insuring public, to require such information from companies seeking admission to the state, as he may deem expedient, to have the power to examine into the financial condition of any company, either resident or foreign, and to have general supervision over all matters pertaining to the acceptance or rejection of all applications for the admission of companies to transact business in this state. No insurance company of any kind or character, should be chartered by the Secretary of State under the general corporation laws, until a full and complete examination of the merits of the proposition has been made by the insurance commissioner and not until such commissioner is satisfied that the organization is being made in good faith, and with the ability to comply with the provisions of the statute relating to the particular class of business in contemplation, should a charter be granted, and only then upon the written approval of such insurance commission.

The funds of all companies organized under the laws of this state, should be required to be invested in bonds of the United States, of some county, district or municipality of this State, or in mortgages on real estate worth double the amount for which it is mortgaged. Industrial bonds and stocks should not be accepted, either as an investment or as collateral security, Stock holders notes should not be accepted as an asset of a company under any circumstances, and the companies funds should in no case be loaned on the company's stock. Treasury stock should not be accepted as an asset of any company.

These provisions should apply to all classes of insurance companies to guard against any possibility of fraudulent statements, or the diverting of the company's funds into channels that might depreciate the value of the assets of such company.

LIFE INSURANCE.

In February, 1906, I attended the conference of governors, attorney generals and insurance commissioners, held in Chicago, which conference was called by Thomas E. Drake, Superintendent of Insurance for the District of Columbia, at the suggestion of the President of the United States. The purpose of this conference was to formulate a bill to be introduced in the Congress of the United States, for the regulation of Insurance in the District of Columbia, but which, with the necessary changes, could be enacted by the various states and territories, thus making a uniform regulation of insurance both protective to policy holders, and just to companies. After the various subjects had been fully discussed, it was deemed advisable to appoint a committee of fifteen to draft such proposed uniform bills, and to present the same at the annual meeting of the national convention of insurance commissioners, held in Washington in October. I was present at the Washington convention, but on account of some delay the committee was not ready to report, and a meeting was called to be held in Chicago, on November 12th, at which time all differences were adjusted, and I herewith give a brief synopsis of the bills agreed upon unanimously by the committee, and which I would recommend for the consideration of the legislature. I will state, however, that the bill requiring the companies to invest seventy per centum of the reserve on policies issued in this state, was not passed upon, there being some differences of opinion among the members as to the advisability of this provision. These bills provide:

First. That every life insurance company conducted on a mutual plan or in which policy holders are entitled to share in the profits or surplus, shall make an annual apportionment and accounting of the divisible surplus to each policy holder, beginning on or before the end of the second policy year, on all participating policies, and each such policy holder shall be entitled to such a proportion of the entire divisible surplus as has been contributed thereto by his policy.

Second. That no insurance company or association doing business in this state, shall directly or indirectly pay or contribute or agree to pay or use any money or property in the interest of any political office or for the benefit of any political party.

Third. To regulate the investment of the funds of life insurance companies.

Fourth. To adopt standard forms of life insurance policies on standard provisions, to be used by all life insurance companies doing business in this state.

Fifth. To prohibit officers, directors, or agents of life insurance companies, from issuing circulars or statements of any sort, misrepresenting the terms of any policy issued by such company, or advantages promised thereby.

Sixth. That no life insurance company doing business in this state, shall make or permit any distinction or discrimination in favor of individuals of the same class in the amount or payment of premiums or rates charged for policies of insurance or in the dividends or benefits payable thereon. Nor shall such agent make any contract or agreement as to such contract, other than is plainly expressed in the policy issued.

(In this connection I desire to call attention to various methods that have been devised to evade the ordinary plan of rebating, such as advisory Board contracts, special service contracts, and in stock issues of various kinds, all of which are based upon estimates that are misleading, and in many cases, no possibility of realizing the results promised. We believe these schemes to be not only inducements of the strongest type and of the kind that appeal to the average prospect, with greater force than the common cash rebate, but in most cases are nothing short of fraudulent misrepresentations. Severe penalties should be inflicted upon any person or company found guilty of such practices.)

Seventh. To provide for and regulate the election of directors of mutual life insurance companies.

Eighth. To regulate the salaries of officers and agents of domestic life insurance companies.

Ninth. That no domestic life insurance company shall disburse more than one hundred dollars unless the same be evidenced by a voucher, signed by or on behalf of the person, firm or corporation receiving the same.

Tenth. That all life insurance companies doing business in this state, be required to keep invested in real estate loans, or other securities of this state for the further protection of policy holders, at least seventy per centum of the reserve to the credit of policies written in this state. The insurance commissioner should be required to see that this provision is complied with, and in the case where a company makes affidavit that it is unable to secure satisfactory investments such extension should be made to the company, that in the opinion of the insurance commissioner, is deemed advisable.

FRATERNAL INSURANCE.

It is startling to note that at the close of the year 1905, the fraternal societies organized and doing business in the United States, had over six million certificates in force, representing eight billion dollars of insurance, and their total assets were sixty-four millions of dollars. These same societies paid during 1905, claims amounting to seventy-two million dollars. The report of the committee on fraternal insurance, adopted by the national convention of insurance commissioners, indicates that fraternal societies have not been charging sufficient rates, to enable them to carry out the promises which they made to their members, and that some of these societies have attempted to increase the rates, but have met with serious opposition, and that it is only by legislation forcing such action that all fraternal can be induced to collect amounts adequate to provide the benefits which they promised. Many fraternal societies have been of immense value in furnishing at least temporary protection and thousands of homes have been benefitted by the payment of certificates issued by such societies. They have been the means of great advancement along social and educational lines, and it would be very detrimental to this country, were fraternal societies abolished, but it will also result in disaster unless the rates are adjusted and applied. The insurance commissioner should have the same supervision over fraternal societies, as over other insurance organizations, and should have the right to determine whether or not these societies are maintaining the proper reserve. The investments should be

governed by the same laws governing the investments of other insurance companies. The rates should not be less than those shown to be necessary by the American Experience Table of Mortality, with interest at the rate of four per centum per annum. This will work no hardship upon the member for any excess may be returned each year, thus guaranteeing that the members will not be required to pay more than actual cost for their insurance, while, at the same time, provision will be made for the financial stability of the society. The committee urges the enactment of laws with the following provisions:

First: That no society should be organized in or admitted to do business in this state, that does not collect adequate rates according to the above mentioned standard.

Second. That all societies now doing business in this state, should collect adequate rates from new members admitted after a given date.

Third. Members paying inadequate rates, should be placed in a class by themselves, but should be permitted to transfer to the adequate rate class at attained ages, without expense or medical examination, within a reasonable time, and the funds of the two classes should be kept separate.

FIRE AND CASUALTY.

Fire and casualty companies are organized as a rule by persons who become stockholders for the purpose of deriving profit from the transaction of such companies. Banks and trust companies are organized for the same purpose, but the laws of the state require that they shall have certain financial strength before they are permitted to engage in business, then why should not fire and casualty companies, be required to have and keep on hand a sufficient sum to guarantee the payment of the contracts that they issue to the citizens of the state. For a very small annual or monthly premium, casualty companies assume the responsibility of paying thousands of dollars of liability, when, in many cases, it would be impossible for them to do so, for the very reason that they have made no provisions, either by having a paid up capital sufficient to guarantee the policies issued, or by providing a surplus fund in proportion to the liability. It seems proper that such companies should be compelled to conform to the same rules that govern other business institutions, assuming liability of whatever kind, inasmuch as the citizens of the state are so vitally interested. Every stock insurance company organized in this state or authorized to transact business herein, should be required to have a capital stock of at least one hundred thousand dollars, actually paid in cash. The insurance commissioner should, before issuing a certificate of authority to any such company, be satisfied that the required capital stock has been actually paid in cash, and is possessed by such company in money or invested in accordance with the laws of the State.

Every insurance company either foreign or domestic, should be required to file in the office of the insurance commissioner, on or before the 31st day of January, of each year, a statement subscribed and sworn to by its president and secretary or other executive officers, showing the business on the 31st day of December, of the year last preceding. Such statement should be in such form and contain such matter as the insurance com-

missioner may prescribe. The insurance commissioner should be given the power to require such information concerning any company as in his judgment is necessary, and it should be the duty of every company to furnish the information promptly, and for any failure on the part of any company to furnish such information, should be sufficient cause for the revocation of its certificate of authority.

The insurance commissioner should have the power to make or cause to be made an examination of the assets and all other affairs of any insurance company transacting business in this state. Such examination should only be made when there is some reason to believe that the affairs of such company or companies are in an unsound condition. The expenses of any such examination should be paid by the company examined.

The present laws relating to taxation of insurance companies should be revised, as the system now in force is one that seems unjust, and the basis of same is of such a character as to render it ridiculous in the minds of persons familiar with insurance matters. I would suggest that every insurance company of another state or foreign country should be required to make a report to the insurance commissioner, signed and sworn to by some officer or authorized representative, showing the gross amount of premiums received by said company in this state for the preceding calendar year, including all premiums received from other companies for re-insurance, and should be required to pay to such commissioner, on or before the 15th day of February, a tax of two per centum upon such gross premiums, less re-insurance and return premiums.

During the last session of the legislature, a bill was introduced requiring all fire insurance companies doing business in this state, to use a standard form of policy, but, so far as I know, the bill was never reported by the committee to which it was referred. I deem it of utmost importance that provisions be made whereby all companies issuing fire insurance policies upon property located within this state, be compelled to use a uniform standard form and we would recommend the one now used as required by the laws of the State of New York.

MUTUAL ASSESSMENT FIRE INSURANCE COMPANIES.

I would recommend that mutual assessment fire insurance companies should be required to make annual reports to the insurance commissioner, in such form as may, from time to time, be deemed necessary to enable such insurance commissioner to determine all matters concerning the transactions of such companies. The law now permits these companies to organize in the various counties by filing a certificate with the clerk of the court, but no special provisions are made for the proper supervision of these companies. I have no desire to work a hardship upon any institution of this character, but it would seem nothing more than justice to the persons patronizing this class of insurance to provide regulations and provisions under which these companies could be organized and carried on in a conservative and business-like manner. I would advise that the following important requirements be enacted into laws governing mutual assessment and co-operative fire insurance companies organized in this state.

First. To define and set forth plainly what shall constitute a mutual

assessment fire insurance company, and that such companies may be incorporated in the same manner as other insurance companies, except that they should not be required to have any capital stock.

Second. That such companies should not be permitted to commence business with a membership of less than fifty persons, who shall collectively own property in this state, worth at least fifty thousand dollars, nor until the said company shall have filed with the insurance commissioner, a sworn statement, showing in detail, the amounts of insurance subscribed for, and the solvency of each subscriber, and the territory in which the company expects to operate.

Third. Each subscriber should be bound to pay his pro rata share of all losses sustained, unless the assessments for reason of mismanagement should become exorbitant; then the insurance commissioner should have the power to take such steps as would be necessary to liquidate the company.

Fourth. That the president and secretary of any such corporation now doing business in this state, or which may hereafter be incorporated for that purpose, be required to make a statement under oath to the insurance commissioner, showing the condition of the company on the 31st day of December of each year. Such statement should be in such form and contain such information as the insurance commissioner may deem necessary, to ascertain the exact standing of the company, and the manner in which its business is being conducted.

CONCLUSION.

Before closing this report I desire to express to you my appreciation for the uniform courtesies shown me which has constantly marked your intercourse with this office. My associations with the other State officials have been very cordial, and I feel indebted to them for many courtesies.

The offices of Treasurer and Auditor are perhaps more closely allied than any of the other departments, and I especially desire to make public acknowledgement to Hon. Newton Ogdin, the State Treasurer, for the many kindnesses and great assistance received from him. It is only proper for me to say of my clerical force that each of them has been faithful and efficient in the discharge of their respective duties, and have at all times guarded the interests of the State.

Respectfully submitted,

A. C. SCHERR,
Auditor.

SUMMARY STATEMENT.

The following Statement shows the Receipts, Disbursements and Balances of each of the funds for the fiscal Year ending September 30, 1905.

STATE FUND.

Balance on hand September 30, 1904.....	\$ 238,192 43
Receipts during the year ending September 30, 1905.....	2,352,316 90
Total.....	\$ 2,590,509 33
Disbursements during the year ending September 30, 1905.....	2,275,773 25
Balance September 30, 1905.....	\$ 314,736 08

GENERAL SCHOOL FUND.

Balance on hand September 30, 1904.....	\$ 419,057 19
Receipts during the year ending September 30, 1905.....	773,485 39
Total.....	\$ 1,192,542 58
Disbursements during the year ending September 30, 1905.....	579,760 97
Balance September 30, 1905.....	\$ 612,781 61

THE SCHOOL FUND.

Balance on hand September 30, 1904	\$ 6,487 39
Receipts during the year ending September 30, 1905.....	40,100 00
Total.....	\$ 46,567 39
Disbursements during the year ending September 30, 1905.....	46,567 39

ALL FUNDS.

Balance on hand September 30, 1904.....	\$ 663,717 01
Receipts during the year ending September 30, 1905.....	3,165,902 29
Total.....	\$ 3,829,619 30
Disbursements during the year ending September 30, 1905.....	2,902,101 61
Balance September 30, 1905.....	\$ 927,517 69

STATEMENT I.

Summary of Receipts and Disbursements, State Fund, 1905.

Months.	Receipts.	Disbursements.	Balance.
Balance in Treasury Sept. 30, 1904.....			\$ 238,192 43
October, 1904	\$ 112,192 98	\$ 122,077 68	
November, 1904	66,546 05	111,299 04	
December, 1904	81,713 72	87,030 32	
January, 1905	794,444 81	94,723 99	
February, 1905	55,253 50	127,018 80	
March, 1905	139,159 19	618,756 07	
April, 1905	209,751 26	270,259 05	
May, 1905	207,823 96	267,167 43	
June, 1905	41,280 75	119,978 87	
July, 1905	280,976 97	94,558 82	
August, 1905	237,475 25	98,660 11	
September, 1905	125,698 46	264,243 07	
Totals for Fiscal Year	\$2,352,316 90	\$2,275,773 25	
Receipts over Disbursements.....			\$ 76,543 65
Total Balance Sept. 30, 1905.....			\$ 314,736 08

STATEMENT II.

Summary of Receipts and Disbursements, General School Fund, 1905.

Months.	Receipts.	Disbursements.	Balance.
Balance in Treasury Sept. 30, 1904.....			\$ 419,057 19
October, 1904	\$ 10,500 92	50,577 92	
November, 1904	14,181 37	17,067 29	
December, 1904	32,213 45	182,286 00	
January, 1905	156,748 48	64,047 47	
February, 1905	18,078 37	20,102 34	
March, 1905	74,685 54	15,874 18	
April, 1905	39,909 97	22,466 09	
May, 1905	192,100 37	9,416 69	
June, 1905	10,826 11	2,288 70	
July, 1905	18,078 41	16,678 70	
August, 1905	27,550 25	5,538 97	
September, 1905	178,612 15	173,416 62	
Total for Fiscal Year.....	\$ 773,485 39	\$ 579,760 97	
Receipts over Disbursements.....			\$ 193,724 42
Total Balance Sept. 30, 1905.....			\$ 612,781 61

STATEMENT III.

Summary of Receipts and Disbursements, The School Fund, 1905.

Months.	Receipts.	Disbursements.	Balance.
Balance in Treasury Sept. 30, 1904.....			\$ 6,467 39
October, 1904	\$	\$	
November, 1904 .....	.....	.....
December, 1904 .....	.....	.....
January, 1905 .....	.....	.....
February, 1905 .....	.....	.....
March, 1905 .....	.....	.....
April, 1905	36,000 00	.....
May, 1905 .....	.....	36,767 39	
June, 1905	4,100 00	.....
July, 1905 .....	.....	.....
August, 1905 .....	.....	.....
September, 1905 .....	.....	9,800 00	
Total for Fiscal Year.....	\$ 40,100 00	\$ 46,567 39	
Disbursements over Receipts			\$ 6,467 39
Total Balance Sept. 30, 1905.....			\$

STATEMENT IV.

Summary of Total Receipts and Disbursements, All Funds, 1905.

Months.	Receipts.	Disbursements.	Balance.
Balance in Treasury Sept. 30, 1904.....			\$ 663,717 01
October, 1904	\$ 122,693 90	\$ 172,655 60	
November, 1904	80,727 42	128,366 33	
December, 1904	113,927 17	269,316 32	
January, 1905	951,193 29	158,771 46	
February, 1905	73,331 87	147,121 14	
March, 1905	213,844 73	634,630 25	
April, 1905	285,661 23	292,725 14	
May, 1905	399,924 33	313,351 51	
June, 1905	56,206 86	122,267 57	
July, 1905	299,055 38	111,237 52	
August, 1905	265,025 50	104,199 08	
September, 1905	304,310 61	447,459 69	
Totals for Fiscal Year.....	\$3,165,902 29	\$2,902,101 61	
Receipts over Disbursements.....			\$ 263,800 68
Total Balance Sept. 30, 1905.....			\$ 927,517 69

STATEMENT V.

Fiscal Year Ending September 30, 1905—The Treasury in account with the State Fund.

1904. October Nov. Dec.	31 To amount disbursed during October, 1904.....	\$ 122,077 68	1 By balance from last fiscal year.....	\$ 238,192 43
	30 To amount disbursed during November, 1904.....	111,299 04	31 By amount received during October, 1904.....	112,192 98
	31 To amount disbursed during December, 1904.....	87,030 32	30 By amount received during November, 1904.....	66,546 05
	Balance at end of first quarter.....	178,238 14	31 By amount received during December, 1904.....	81,713 72
		498,645 18		
1905. January Feb. March	31 To amount disbursed during January, 1905.....	94,723 99	1 By balance from preceding quarter.....	178,238 14
	30 To amount disbursed during February, 1905.....	127,018 80	31 By amount received during January, 1905.....	794,444 81
	31 To amount disbursed during March, 1905.....	618,756 07	28 By amount received during February, 1905.....	55,253 50
	Balance at end of second quarter.....	326,598 78	31 By amount received during March, 1905.....	139,159 19
		1,167,095 64		
April May June	30 To amount disbursed during April, 1905.....	270,259 05	1 By balance from preceding quarter.....	326,598 78
	31 To amount disbursed during May, 1905.....	267,167 43	30 By amount received during April, 1905.....	209,751 26
	30 To amount disbursed during June 1905.....	119,978 87	31 By amount received during May, 1905.....	207,823 96
	Balance at end of third quarter.....	128,047 40	30 By amount received during June, 1905.....	41,280 75
		785,452 75		
July August Sept.	31 To amount disbursed during July, 1905.....	94,558 82	1 By balance from preceding quarter.....	128,047 40
	30 To amount disbursed during August, 1905.....	98,660 11	31 By amount received during July, 1905.....	280,976 97
	30 To amount disbursed during September, 1905.....	264,243 07	31 By amount received during August, 1905.....	237,475 25
	Balance at end of fourth quarter.....	314,736 08	30 By amount received during September, 1905.....	125,686 46
		\$ 772,198 08		
			By balance year ending September 30, 1905.....	\$ 314,736 08

STATEMENT VI.

Fiscal Year Ending September 30, 1905—The Treasury in account with the General School Fund.

1904. October Nov. Dec.	31 To amount disbursed during October, 1904. 30 To amount disbursed during November, 1904. 31 To amount disbursed during December, 1904. Balance at end of first quarter.....	\$ 50,577 92 17,967 23 12,236 00 226,021 72	1904. October Nov. Dec.	1 31 30 31	By Balance from last fiscal year..... By amount received during October, 1904. By amount received during November, 1904. By amount received during December, 1904.	\$ 419,067 19 10,500 92 14,161 37 32,213 45
1905. January Feb. March	31 To amount disbursed during January, 1905. 28 To amount disbursed during February, 1905. 31 To amount disbursed during March, 1905. Balance at end of second quarter.....	475,962 93 64,047 47 20,102 34 15,874 18 375,510 12	1905. January Feb. March	1 31 28 31	By Balance from preceding quarter..... By amount received during January, 1905. By amount received during February, 1905. By amount received during March, 1905.	293,091 72 153,748 48 18,778 37 74,685 94
April May June	30 To amount disbursed during April, 1905. 31 To amount disbursed during May, 1905. 30 To amount disbursed during June, 1905. Balance at end of third quarter.....	475,584 11 22,466 09 9,416 69 2,288 70 584,175 09	April May June	1 30 31 30	By Balance from preceding quarter..... By amount received during April, 1905. By amount received during May, 1905. By amount received during June, 1905.	475,584 11 375,510 12 39,409 97 192,100 37 10,623 11
July August Sept.	31 To amount disbursed during July, 1905. 31 To amount disbursed during August, 1905. 30 To amount disbursed during September, 1905. Balance at end of fourth quarter.....	618,346 57 16,678 70 5,538 97 173,416 62 612,781 61	July August Sept.	1 31 31 30	By Balance from preceding quarter..... By amount received during July, 1905. By amount received during August, 1905. By amount received during September, 1905.	618,346 57 584,175 09 18,073 41 27,550 25 178,612 15
		\$ 808,415 90			By Balance year ending September 30, 1905.	\$ 612,781 61

Fiscal Year Ending September 30, 1905—The Treasury in account with The School Fund.

1904.	31 To amount disbursed during October, 1904.....	\$.....	1 By balance from last fiscal year.....	\$ 6,487 39
October	30 To amount disbursed during November, 1904.....		31 By amount received during October, 1904.....	
Nov.	31 To amount disbursed during December, 1904.....	6,487 39	30 By amount received during November, 1904.....	
Dec.	Balance at end of first quarter.....	6,487 39	31 By amount received during December, 1904.....	
				6,487 39
1905.				
January	31 To amount disbursed during January, 1905.....		1 By balance from preceding quarter.....	6,487 39
Feb.	28 To amount disbursed during February, 1905.....		31 By amount received during January, 1905.....	
March	31 To amount disbursed during March, 1905.....	6,487 39	28 By amount received during February, 1905.....	
	Balance at end of second quarter.....	6,487 39	31 By amount received during March, 1905.....	
				6,487 39
April				
May	30 To amount disbursed during April, 1905.....		1 By balance from preceding quarter.....	6,487 39
June	31 To amount disbursed during May, 1905.....	38,787 39	30 By amount received during April, 1905.....	38,000 00
	30 To amount disbursed during June, 1905.....		31 By amount received during May, 1905.....	
	Balance at end of third quarter.....	9,800 00	30 By amount received during June, 1905.....	4,100 00
				46,587 39
July				
August	31 To amount disbursed during July, 1905.....		1 By balance from preceding quarter.....	9,800 00
Sept.	31 To amount disbursed during August, 1905.....		31 By amount received during July, 1905.....	
	30 To amount disbursed during September, 1905.....	9,800 00	31 By amount received during August, 1905.....	
	Balance at end of fourth quarter.....	9,800 00	30 By amount received during September, 1905.....	
		\$ 9,800 00		\$ 9,800 00

STATEMENT VIII.
Fiscal Year Ending September 30, 1905—The Treasury in account with All Funds.

1904. October Nov. Dec.	31 To amount disbursed during October, 1904..... 30 To amount disbursed during November, 1904..... 31 To amount disbursed during December, 1904..... Balance at end of first quarter.....	\$ 172,655 60 128,386 33 289,316 32 410,727 25 981,065 50	1904. October Nov. Dec.	1 By Balance from last fiscal year..... 31 By amount received during October, 1904..... 30 By amount received during November, 1904..... 31 By amount received during December, 1904.....	\$ 683,717 01 122,063 90 80,727 42 113,927 17 981,065 50
1905. January Feb. March	31 To amount disbursed during January, 1905..... 28 To amount disbursed during February, 1905..... 31 To amount disbursed during March, 1905..... Balance at end of second quarter.....	158,771 46 147,121 14 634,630 25 708,574 29 1,649,097 14	1905. January Feb. March	1 By Balance from preceding quarter..... 31 By amount received during January, 1905..... 28 By amount received during February, 1905..... 31 By amount received during March, 1905.....	410,727 25 981,193 29 73,381 87 213,844 73 1,649,097 14
April May June	30 To amount disbursed during April, 1905..... 31 To amount disbursed during May, 1905..... 30 To amount disbursed during June, 1905..... Balance at end of third quarter.....	292,725 14 313,851 51 122,287 57 722,022 49 1,450,866 71	April May June	1 By Balance from preceding quarter..... 30 By amount received during April, 1905..... 31 By amount received during May, 1905..... 30 By amount received during June, 1905.....	708,574 29 285,661 23 389,924 83 56,206 86 1,450,866 71
July August Sept.	31 To amount disbursed during July, 1905..... 31 To amount disbursed during August, 1905..... 30 To amount disbursed during September, 1905..... Balance at end of fourth quarter.....	111,237 52 104,199 08 447,459 69 927,517 69 \$ 1,560,413 96	July August Sept.	1 By Balance from preceding quarter..... 31 By amount received during July 1905..... 31 By amount received during August, 1905..... 30 By amount received during September, 1905.....	722,022 49 299,065 88 296,025 50 304,310 61 1,560,413 96
				By Balance year ending September, 1905.....	927,517 69

STATEMENT IX.

Receipts for the Fiscal Year Ending September 30, 1905.

STATE FUND.

State Tax	\$ 580,993 71
License Tax	677,421 33

Railroad Tax.

State	\$ 73,051 36	
County	250,015 47	
District	235,156 53	
Municipal	46,260 54	604,483 90

Redemption of Lands.

County	\$ 7,547 89	
District	6,767 06	
Municipal	1,625 45	15,940 40

Miscellaneous.

Bluefield Colored Institute; purchase of land.....	\$ 6,500 00	
Breweries back taxes	10,000 00	
Clothing furnished pupils Deaf & Blind School.....	1,967 63	
Collection from Government on account of Spanish War claims.....	5,673 16	
Fees for examination of Banks.....	1,705 00	
Fees for examination by State Board of Health.....	1,670 00	
Fees accruing in Auditor's Office.....	6,427 75	
Fees accruing in Secretary of State's Office.....	10,733 23	
Hunters License	105 00	
Interest on Deposit of State funds (one-half).....	11,527 40	
License tax on Charters.....	317,169 06	
License tax on Mileage, Express, Telegraph & Telephone Companies..	6,159 96	
License on Collection Agencies.....	271 67	
License to sell or barter Patent Rights.....	40 00	
License on Automobiles.....	1,698 34	
Militia Fines	443 50	
Oil lease on property of Industrial Home for Girls.....	2,750 61	
Sale of Books	5,766 20	
Sale of old property, Capitol Building.....	746 84	
Statutory Attorney fees.....	18,510 00	
Tax on State seal.....	2,442 00	
Tax on collateral inheritance	10,494 86	
Tax on Insurance & Certificates of Authority.....	50,675 35	

Total receipts State Fund.....\$2,352,316 90

GENERAL SCHOOL FUND.

General School Tax	\$371,324 80
Fines by Courts.....	20,994 20
Dividends on stocks of the School Fund.....	8,200 00
Interest on bonds & notes of the School Fund.....	41,111 90
Interest on deposits State funds (one-half).....	11,527 30
Railroad taxes, (General School).....	29,221 15
Redemption of Land taxes, (State).....	3,017 07
Sale of Delinquent Lands.....	7,318 58

Sale & redemption of Forfeited Lands.....	2,900 09
Teachers examination fees.....	4,922 89
Teachers Institute fees.....	5,236 50
Transfer of the School Fund, J. R. No. 15, Acts 1903.....	38,767 39
Transfer license privilege & franchise taxes, (Ch. 19, Sec. 60, Acts 1904)	230,943 52
Total receipts, General School Fund.....	\$ 773,485 39

THE SCHOOL FUND.

Redemption of bonds and notes.....	\$ 40,100 00
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Recapitulation of Receipts.

State Fund	\$2,352 316 90
General School Fund.....	773,485 39
The School Fund.....	40,100 00
Total receipts for fiscal year 1905.....	\$3,165,902 29

*STATEMENT X.**Disbursements for the fiscal year ending September 30, 1905.**STATE FUND.**Salaries of Officers.*

Governor	\$ 4,041 66
Auditor	3,458 34
Treasurer	2,041 66
Attorney General	2,000 00
Secretary of State	2,750 00
Adjutant General	1,375 00
Librarian	1,087 00
Janitor	1,116 66
Keeper of Rolls.....	300 00
	\$ 18,170 32

Judiciary.

Salary of Judges Supreme Court of Appeals.....	\$21,750 00
Salary of Judges Circuit Court.....	60,633 06
Salary of Judges Criminal Court.....	10,697 66
Compensation of Special Judges Circuit Court.....	2,165 00
Compensation of Special Judges Criminal and Intermediate Court	325 00
Mileage Judges Supreme Court.....	1,310 40
Mileage Judges Circuit Court.....	2,947 30
	\$ 99,828 42

Salaries of Clerks.

Governor's Office	\$ 4,676 66
Auditor's Office	12,646 00
Treasurer's Office	3,000 00
Attorney General's Office.....	3,696 66

Secretary of State's Office.....	8,664 00	
Supreme Court of Appeals' Office.....	10,845 75	
		\$ 43,529 07

State House Labor Fund.

Salary, Engineer	\$ 1,200 00	
Salary, Electrician	900 00	
Salary, Night Watchman	900 00	
Salary, Night Fireman	820 00	
Salary, Day Fireman	780 00	
Salary, Six Sweepers	4,320 00	
Salary, One Messenger	860 00	
		\$ 9,280 00

Salaries of Annex Employees.

Salary of Assistant Janitor for Annex.....	\$ 900 00	
Salary, three Sweepers	1,590 00	
Salary, Night Watchman	900 00	
		\$ 3,390 00

Contingent Expenses.

Governor's Civil Contingent Fund	\$ 8,800 00	
Auditor's Office	2,039 06	
Treasurer's Office	775 00	
Attorney General's Office	1,244 04	
Secretary of State's Office.....	1,697 61	
Adjutant General's Office.....	700 64	
State Librarian's Office	771 00	
Supreme Court of Appeals.....	1,670 16	
Inaugural Ceremonies	471 36	
		\$ 18,168 86

Capitol Building and Grounds.

Water for Capitol	\$ 2,174 02	
Lighting and heating Capitol buildings and grounds....	2,789 50	
Repairs and contingent expenses	4,000 00	
Capitol Annex steel work, furnishing, etc., Supreme Court rooms, Capitol Annex.....	30,000 00	
Governor's mansion and grounds, furniture, the State's monogram	1,246 09	
Governor's mansion, general repair, iron fencing, etc....	4,986 54	
		\$ 45,196 71

Militia.

Militia	\$48,060 10	
Salary, Armory Keeper.....	1,000 00	
Militia Fines	457 72	
		\$ 49,517 82

Refunding Taxes to Counties, Districts, Etc.

Redemption of real estate at Auditor's Office to counties and districts	\$ 9,678 19	
Redemption of real estate at Auditor's Office to municipalities	923 35	
Railroad taxes to counties and districts.....	485,172 00	
Railroad taxes to municipalities.....	46,214 87	
		\$541,987 91

Printing, Binding and Stationery.

Printing, binding and stationery.....	\$41,160 83	
Printing and binding Supreme Court Reports.....	4,981 85	
Assistant to Superintendent Public Printing, assisting in reading proof, etc.....	450 00	
		\$ 46 592 68

Senate, Session of 1905.

Per diem of members.....	\$ 6,100 00	
Per diem and mileage, M. F. Matheny, contestant.....	173 40	
Contingent expenses	7,964 96	
Mileage of members	1,240 40	
Mileage of clerks	34 00	
Per diem of officers and attaches.....	15,241 00	
		\$ 30,753 76

House of Delegates, Session of 1905.

Per diem of members.....	\$16,972 00	
Contingent expenses	8,427 75	
Mileage of members	3,510 90	
Per diem of officers and attaches	16,985 00	
		\$ 45,895 65

West Virginia University.

Salaries of Teachers.....	\$55,000 00	
Gardening	1,000 00	
Night Watchman	1,400 00	
Janitor	4,000 00	
School of Music	3,000 00	
School of Fine Arts	2,500 00	
School of Agriculture	5,000 00	
College of Medicine	4,000 00	
Regent's Expenses	1,200 00	
Cadet supplies	3,500 00	
Cadet books	2,000 00	
Advertising	1,000 00	
University printing	2,500 00	
Repairs to buildings.....	2,500 00	
Fire protection	300 00	
Library	2,500 00	
Law library	1,000 00	
Gymnasium	1,500 00	
Current and contingent expenses.....	4,500 00	
Apparatus	1,500 00	
Black-boards, desks, etc.....	500 00	
Stone-walls	1,500 00	
Furniture	1,000 00	
Improving grounds, roads and pavements.....	2,000 00	
Heat, water and light	3,000 00	
Furniture for President's house and executive office....	1,500 00	
Heating repairs	1,000 00	
Engineering equipment	12,000 00	
Land purchase	4,087 50	
Library building	5,000 00	
Afmory	1,500 00	
Mechanical Hall	1,250 00	
Fencing	250 00	
Athletics	1,000 00	
		\$185,487 50

Preparatory Branch University at Montgomery.

Teacher's fund	\$ 4,500 00	
Contingent expenses	250 00	
Janitor	600 00	
Library and apparatus	300 00	
Furniture and fixtures	600 00	
Fuel, light and telephone	1,000 00	
Repairs	300 00	
Regent's expenses	250 00	
Deficit in construction of wing, to contractor's	161 80	
Deficit in construction of wing to architect	474 00	
Steam boiler for new wing	110 00	
		\$ 8,495 80

Preparatory Branch University at Keyser.

Salaries of teachers	\$ 5,100 00	
Salaries of Secretary, Treasurer and per diem and expenses Board of Regents	375 00	
Janitor	540 00	
Grading grounds and walks	1,000 00	
Building retaining wall	1,500 00	
Furniture for two literary halls	200 00	
Additional furniture and equipment for recitation and demonstration rooms	200 00	
Music department	400 00	
Library and reading rooms	150 00	
Contingent expenses	250 00	
Fuel and light	550 00	
Repairs to buildings, etc	50 00	
		\$ 10,315 00

Normal Schools.

Support of Normal Schools and branches	\$30,000 00	
Additional expenses	16,000 00	
Salary of Secretary	200 00	
Travelling expenses, Board of Regents	1,945 44	
Education and Normal School training of colored teachers	2,000 00	
		\$ 50,145 44

Concord Normal School.

Library and apparatus	\$ 500 00	
Repairs	500 00	
Contingent expenses	500 00	
Fuel and Lights	1,000 00	
Furniture	300 00	
Janitor	400 00	
Piano	200 00	
		\$ 3,400 00

Fairmont Normal School.

Furniture	\$ 300 00	
Library and apparatus	500 00	
Repairs	500 00	
Contingent expenses	500 00	
Janitor	700 00	

Fuel, water and lights	800 00	
Gymnasium	200 00	
Piano	200 00	
Walks and walls	250 00	
Physical apparatus	200 00	
		\$ 4,150 00

Glenville Normal School.

Repairs	\$ 200 00	
Contingent expenses	500 00	
Library and apparatus	500 00	
Janitor	400 00	
Fuel and lights	400 00	
Water	375 00	
Balance on plumbing contract	893 12	
Balance on water and light fund	87 50	
		\$ 3,355 62

Marshall College Normal School.

Library and apparatus	\$ 1,000 00	
Furniture	600 00	
Contingent expenses	800 00	
Repairs	500 00	
Fuel, water and light	1,500 00	
Janitor	800 00	
Physical apparatus	250 00	
Sewer and grading	500 00	
Piano	250 00	
Boys closet	250 00	
Gymnasium	300 00	
Fencing	250 00	
Re-modelling rooms	225 00	
New building, plumbing, heating and lighting	900 00	
		\$ 8,125 00

Shepherd College Normal School.

Repairs	\$ 150 00	
Library and apparatus	500 00	
Contingent expenses	400 00	
Janitor	600 00	
Fuel and lights	700 00	
Gymnasium	200 00	
Piano	200 00	
Furniture	350 00	
Seating auditorium	500 00	
Electric fixtures	100 00	
Drain pipes and pump-house	200 00	
Re-imbursing incidental fund to complete Shepherd College Building	6,000 00	
		\$ 9,900 00

West Liberty Normal School.

Library and apparatus	\$ 500 00	
Furniture	100 00	
Fuel and light	500 00	
Janitor	400 00	
Repairs	500 00	

Contingent expenses	500 00	
Pavement	150 00	
Cases for physical apparatus	50 00	
Pump	200 00	
		\$ 2,900 00

West Virginia Colored Institute.

Current expenses	\$ 1,800 00	
Cadet uniforms	1,500 00	
Night watchman	600 00	
Domestic science	800 00	
Teachers salaries	12,000 00	
Expenses, Board of Regents	750 00	
Salary, Janitor	500 00	
Fuel	1,800 00	
School and dormitory furniture	700 00	
Grading grounds and building walks.....	250 00	
Salary, engineer	600 00	
Repairs for building and furniture	600 00	
Kitchen and dining room equipment	150 00	
Agricultural department	500 00	
Cadet books and stationery	500 00	
Printing department	250 00	
Library and reading room	200 00	
Mechanical department	250 00	
Carpets, rugs, etc.	300 00	
Girls domestic science building	2,628 20	
Repairs to fences	100 00	
Band instructor	250 00	
Sewer connection, new building	125 00	
New pump and repairs to tank	250 00	
Student labor	500 00	
Electric light and fixtures	200 00	
Changing heating system, main building	150 00	
Deficiency for fuel	1,508 41	
		\$ 29 561 61

West Virginia Colored Orphan's Home and Industrial School.

Teacher's salaries	\$ 1,500 00
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Bluefield Colored Institute.

Piano	\$ 200 00	
Library, chemical and physical apparatus	800 00	
Expenses, Board of Regents	600 00	
Contingent expenses	800 00	
Girls industrial work	500 00	
Construction of cisterns	150 00	
Painting boys dormitory	125 00	
Purchase of additional land from Norfolk & Western Railroad	3,000 00	
Teacher's fund	4,800 00	
Fruit culture and gardening	450 00	
Addition to girls dormitory	3,000 00	
Heating girls dormitory	1,000 00	
Completing the furnishings for girls dormitory	1,250 00	
Completion of addition to Mayhood Hall	4,750 00	
Repairs to furnishings	100 00	
Range and attachment to girls kitchen	75 00	

Bath tub and toilet fixtures in girls dormitory	150 00	
Additions to girls laundry	150 00	
Janitors	500 00	
Fuel and light	900 00	
Repairs to building	500 00	
Engineer	300 00	
Water rent	150 00	
		\$ 24,250 00

Storer College.

Tuition, room rent, etc.	\$ 1,000 00	
Industrial department	1,500 00	
		\$ 2,500 00

West Virginia Schools for the Deaf and Blind.

Current expenses	\$45,000 00	
Clothing, furnished indigent pupils	1,976 73	
Traveling expenses	2,500 00	
Contingent expenses	600 00	
Fund for colored pupils	1,000 00	
		\$ 51,076 73

West Virginia Reform School.

Current expenses	\$32,000 00	
Officers' salaries	18,000 00	
Expenses, Board of Directors	800 00	
Transportation of inmates	1,500 00	
New Laundry	500 00	
Re-modeling, painting, repairs to building	2,500 00	
Contingent expenses	800 00	
Library and school furniture	250 00	
Sanitary closets	500 00	
Carpentry, blacksmith shop and equipment	2,000 00	
Additional water system	1,000 00	
Furniture	750 00	
Ministerial service and lectures	250 00	
Completion, central dining hall, cold storage and bakery	4,000 00	
Deficiency	4,733 13	
		\$ 69,583 13

Industrial Home for Girls.

Current expenses	\$17,000 00	
Jones' Cottage	1,250 00	
School house	1,250 00	
Lincoln Cottage	2,250 00	
Farm	1,000 00	
Transportation	600 00	
Board of Directors	700 00	
Borrowed money	1,500 00	
		\$ 25,550 00

Weston Hospital for Insane.

Current expenses	\$148,000 00	
Transportation of patients	3,000 00	
Painting and repairs	10,000 00	
Drugs	2,000 00	

Water supply, drilling wells, etc.	2,500 00	
Purchasing articles for female patients to work with...	150 00	
New carpet, furnishing, etc.	500 00	
New water tank and equipment for fire protection	1,250 00	
Utilizing condensed steam, completing plant.....	7,000 00	
Surveying land of hospital and abstracting title.....	1,305 00	
		<hr/> \$175,705 00

Second Hospital for Insane.

Current expenses	\$60,000 00	
Transportation fund	3,200 00	
Drugs and instruments	1,500 00	
Painting and repair fund	3,500 00	
Farm fund	1,000 00	
New furniture for wards	1,000 00	
Completing new dining hall, kitchen, bakery, heating building and deficiency	5,000 00	
Deficiency in transportation fund	943 50	
Deficiency in painting and repair fund	139 81	
		<hr/> \$ 76,283 31

West Virginia Asylum.

Current expenses	\$50,000 00	
Enlarging old building for colored insane.....	6,000 00	
Drugs	750 00	
Transportation	500 00	
Painting and repairs	1,500 00	
Furnishing fund	2,000 00	
Wells and water supply	1,000 00	
Additional machinery for laundry	675 00	
Deficiency for building constructed and interest	7,295 46	
		<hr/> \$ 69,720 46

Penitentiary.

Erecting and installing fire extinguisher, and heating apparatus	\$ 10,000 00
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State Board of Health.

Expenses	\$ 2,000 00	
Contingent Expenses and fees for examination	1,415 28	
		<hr/> \$ 3,415 28

State Board of Agriculture.

Total expenses including salaries of officers	\$13,586 37	
Destruction of diseased animals	1,674 86	
Deficiency, of diseased animals	2,425 00	
		<hr/> \$ 17,686 23

Inspector of Mines.

Salaries of Chief and seven District Mine Inspectors..	\$ 9,037 10	
Traveling expenses	2,973 88	
Contingent expenses	788 28	
Clerk hire	775 00	
Printing and distributing reports	723 35	
Testing and examining oil	150 00	
		<hr/> \$ 14,447 61

Miners' Hospital No. 1.

Maintenance Fund	\$17 500 00	
Improvements and betterments	3,000 00	
		\$ 20,500 00

Miners' Hospital No. 2.

Maintenance fund	\$17,500 00	
Repairs and improvements	3,000 00	
Deficiency, borrowed money	1,500 00	
		\$ 22,000 00

Miners' Hospital No. 3.

Maintenance fund	\$16,041 65	
Repairs and improvements	3,000 00	
		\$ 19,041 65

Bureau of Labor.

Salary of Commissioner of Labor	\$ 1,475 00	
Salary of Assistant Commissioner	916 65	
Contingent expenses	1,200 00	
Expenses free employment bureau	800 00	
		\$ 4,391 65

Commissioner of Banking.

Salary of Commissioner	\$ 1,500 00	
Travelling expenses	600 00	
Contingent expenses	532 09	
Salary of Assistant	858 00	
Travelling expenses of assistant	175 00	
		\$ 3,665 09

State Tax Commissioner.

Fitting up office, clerks, etc.	\$ 2,338 97	
Salary of Commissioner	1,999 98	
Salary of clerks, assistants and expenses	3,021 34	
		\$ 7,360 29

Game and Fish Warden.

Salary	\$ 1,041 10	
Contingent expenses	171 90	
		\$ 1,213 00

State Geological and Economic Survey.

Survey	\$15,000 00	
Salaries of Geological staff	5,000 00	
Preparation and publication of reports	5,000 00	
Assistants and expenditures	2,000 00	
		\$ 27,000 00

Support of Lunatics.

Support of lunatics in jail	\$ 12,270 50	
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Criminal Charges.

Criminal charges	\$100,000 00	
Extradition of criminals	2,073 56	
		\$102,073 56

Repay Moneys Borrowed or Owed.

Publishing Proclamations as to writs of election in twenty-six newspapers	\$ 165 00
Publishing delinquent corporations in five newspapers for year 1903	312 50
Publishing delinquent corporations for year 1904	250 00
Parsons and McComas, legal services in case James Dudley from Mingo County	150 00
John T. Graham, legal services in Cumberland Fry case, Wayne County	100 00
Citizens National Bank, for amount borrowed for National Guard	1,586 35
Kanawha National Bank, for amount borrowed for National Guard	561 77
Daily Mail Publishing Co., publishing election returns of State Officers	52 60
	<hr/> \$ 3,178 22.

Special Appropriations.

Berkeley Springs Board	\$ 341 64
Board of Pardons, salary of Pardon Attorney	750 00
Board of Pardons, expenses pardon attorney	96 25
Board of Pardons, per diem and expenses	1,286 85
Costs of suits, special forfeiture act, (Ch. 4, Sec. 6, Acts 1903)	700 00
Cruiser West Virginia	50 00
Destruction and classification of records	421 33
Distribution of Acts, extra session, 1904	111 45
Distribution of Acts and Journals, 1905	127 77
Historical and Antiquarian Society	54 65
House Joint Resolution No. 43	982 08
Humane Society	10,500 00
Insurance on Public Buildings	9,898 77
Louisiana Purchase Exposition for deficiencies	5,388 81
Over paid taxes	10 04
Pharmacy	500 00
Presidential electors, per diem and mileage	422 90
Publishing list of delinquent corporations	135 17
Purchase of library and books, Attorney General's Office	1,500 00
Purchasing and re-binding books, State Library	1,225 90
Re-assessment of lands	3,651 00
Refunding erroneous payments into the treasury	447 69
Re-printing Supreme Court reports	1,063 99
San Jose Scale	1,027 68
State Agents of funds collected	3,570 85
State Bureau of Archives and History	1,624 44
Traveling expenses Auditor and clerks, examination of institutions, (Ch. 1, Sec. 8, 1903)	99 89
Transfer of license privilege and franchise taxes collected (Ch. 19, Sec. 60, 1904)	239,943 52
Transfer balances Sheriffs' account	1,145 76
Vaccine Agents salary	137 50
Vaccine Agents, purchase of vaccine matter	48 75
	<hr/> \$278,264 68

Miscellaneous Appropriations.

J. C. Gilmer, services Assistant Librarian, Senate, 1903	\$ 50 40
David A. Dwyer, ex-Sheriff Greenbrier Co., license to H. H. Burr, not collected	80 00

Willie Paul, services House of Delegates, session 1903..	50 40
Addison G. Clay, assignee, Gillispie, Tinsley, Gerguson, P. Cobb, and G. Burford, services House of Dele- gates, 1903	405 00
S. S. Brown, services rendered House of Delegates, 1903	134 40
David Hill, services rendered Senate, 1903	50 40
H. W. Laughorn, assignee of Patrick Knee, services rendered House of Delegates, session 1903	50 40
M. S. Hodges, services rendered House of Delegates....	100 80
R. W. McGuire assignee of Blount, Cotton, Whittington, Angel and Taylor, for services rendered House of Delegates, 1903	405 00
Lamar C. Powell, assignee French McCray, services rendered Senate, 1903	100 80
William Truslow, services rendered House of Delegates	50 40
W. J. Kerns, services rendered Senate, session 1903....	50 40
M. S. Melrose, services rendered House of Delegates, 1903	81 00
E. A. Reid, assignee of Roy Rutherford, services ren- dered House of Delegates, 1903	50 40
Raymond Saunders, services rendered Senate, session 1903	50 40
John Wallace, services rendered Senate, 1903	50 40
W. D. Harmon, assignee of Earl Hunt, services rendered Senate, 1903	50 40
A. W. Mann, services rendered Senate, 1903.....	50 40
Schwabe & May assignee of Milton W. Young, services rendered House of Delegates, 1903	123 20
W. R. Parkhurst, services rendered House of Delegates, 1903	100 80
J. H. Meek, assignee B. D. Watts, services rendered Senate, 1903	50 40
F. A. McGrew, services rendered House of Delegates, 1903	352 80
J. F. Maynard, assignee Claude Fleming, services ren- dered House of Delegates, 1903	33 30
Wood County Lank, assignee John T. Harris, services rendered Senate, extra session, 1904	393 60
H. B. Lewis, assignee of Phil Waters, Jennie Cantley, Alfred Snyder, and Clark Colerider, services ren- dered Senate and House, 1903.....	235 30
Lewis Largent, services rendered Senate, session 1903...	50 40
Neal Fraser, for eight days work, packing and shipping Acts, 1903	10 00
Mrs. John Laughlin, widow of John Laughlin, services clerk of the Board of Pardons	250 00
Moundsville Fair Association, rebate on license, Acts 1901, Ch. 67	107 34
Charleston Daily Mail Pub. Co., for order of publica- tion, State of West Virginia vs. Accident Claims Co., and others, under Ch. 4, sec. 3, 1904, and publish- ing list of delinquent corporations	1,706 87
Reginald C. Hewes, rent of typewriter.....	3 00
West Virginia Heating & Plumbing Co., for supplies....	33 26
Charleston Electric Supply Co., for supplies.....	422 51
Charleston Lumber Co., for tables, etc.	56 00
Tribune Printing Co., binding Acts and Joint Resolutions	26 00
Loewenstein and Sons, for castors, etc.	23 08
Southern Bell Tel. & Tel. Co., for messages and tele- phone rental	31 15
West Virginia Heating & Plumbing Co., for gas stoves and frosted glass	139 96

J. F. Hudson, for repairing locks and keys	56 00
Mead Bros. & Co., for typewriter stands, desks, etc....	605 75
F. J. Daniels & Co., for twenty-five rugs in House and same in Senate	75 00
P. A. Donovan, for mantles and globes	9 75
Prindle Furniture Co., for wash-stand	8 50
W. P. Hardway, for repairing locks, and making keys, repairing desks, etc.	47 10
Sterrett Bros., matting, etc.	88 48
S. Spencer Moore, flag and supplies	27 95
Rudesill & Mead, for gas fixtures, etc.	33 10
Dawley Furniture Co., for supplies	41 50
Eskew, Smith & Cannon, one dozen dust pans, and other supplies	2 50
Charleston Telephone Co., for 'phone in speakers room, this term	10 00
Mrs. Jennie Cantrel, for washing towels.....	25 00
Noyes, Thomas & Co., for supplies	11 83
N. S. Burlew, supplies	5 50
Grand Rapids Furniture Co., supplies	23 65
W. S. Barrar, supplies	42 61
Underwood Typewriter Co., for five engrossing and en- rolling machines, and ½-doz. typewriter ribbons..	567 00
M. W. Grossman, supplies	163 45
Lewis, Hubbard & Co., supplies	22 88
Huntington Herald, for advertising for bids	13 86
Charleston Daily Mail, advertising for bids	13 86
Wheeling Intelligencer, advertising for bids.....	13 86
Parkersburg News, advertising bids	13 86
C. C. Bowyer, as member of Board of Trustees of Pt. Pleasant Battle Monument	174 35
C. C. Bowyer, for money advanced improving ground, Pt. Pleasant Battle Mounment	119 09
Leo Woods, services rendered House of Delegates, 1903.	50 40
John P. Austin, as member of Board of Trustees, Pt. Pleasant battle monument	172 75
Virgil A. Lewis, as member of Board of Trustees, Pt. Pleasant Battle Monument	159 65
Romeo H. Freer, for legal services for the State vs. Lang and Hurt and Morend Copper Co. vs. Romeo H. Freer	500 00
Judge John A. Campbell, for money improperly paid....	100 00
M. L. Conrad, for rent of typewriter	15 00
C. C. Stone, for rent of typewriter	15 00
H. L. Kaufman, for rent of typewriter	15 00
L. E. Schrader, for rent of typewriters	15 00
C. H. Potterfield, thermometers, brushes, combs and soap	4 90
Banner Agency, for rent of typewriters	5 00
W. M. Puckett, for combs, brushes, soaps, etc.....	422 00
J. D. Billmeyer, sheriff, for guarding and transferring George Williams	554 01
James M. Mason, for services rendered in case of State vs. Williams	123 62
N. O. Sower, agent of Children's Home Society of West Virginia, assignee of S. V. Leech, services rendered during session of Legislature, 1903	6 00
Cleon Moore, for services at attorney in defending George Williams	100 00
A. D. Gates, for rent of typewriter, session 1905	10 00
D. H. Stuckey, for services as guard transferring George Williams, a criminal, from Martinsburg to Mounds-	

ville	16 40
W. M. O. Dawson, amount for clerk hire.....	581 50
Harrison Albright, for balance due, in full for everything	262 50
S. O. Kegley, for rent of typewriter and stand.....	25 00
Stephen G. Pyle, for over-paid taxes.....	876 00
J. W. Griffiths, janitor, for services during session of Legislature, pur. to Ch. 23, Acts of 1903.....	135 00
Geo. Goad, sheriff, for over-paid license tax, pursuant to House Joint Res. 18	769 26
M. V. Hudnall, for rent of typewriter	15 00
E. E. Vanvleck, for one Oliver Typewriter, Senate Res...	87 75
Governor's Office, furniture and alterations.....	1,189 07
Superintendent of Free Schools Office, supplies, carpet, etc.	441. 53
N. S. Burlew, tacks, etc.	80
Charleston Natural Gas Supply Co., tapers, etc.	4 40
William Hooper, chair plates	1 55
Scott Bros., brushes, combs, etc.....	33 20
Myers' Bros., one down-tank.....	12 50
	<hr/>
	\$ 14949 69

Total disbursements State Fund..... \$2,275,773 25

General School Fund.

State Sup't of Free Schools, salary	\$ 2,375 00
" " " " " salary of chief clerk	1,675 00
" " " " " salaries of other clerks....	2,075 00
" " " " " salary of Stenographer....	900 00
" " " " " expenses, Art. 12, Sec. 2, of Constitution	436 80
" " " " " Contingent expenses	2,155 72
" " " " " Printing, binding and sta- tionery	4,603 51
" " " " " Purchase of books	304 50
	<hr/>
	\$ 14,525 53

Miscellaneous.

Compensation of Institute Instructors	\$ 5,977 16
Cost of certificates, publication and sale of delinquent lands.....	2,525 00
Distribution of General School Fund to counties and districts.....	516,656 48
Over-paid taxes	2 91
Publishing sale of delinquent lands	607 29
Refunding erroneous payments into State Treasury	3 72
Salaries of County Superintendents of Schools	25,450 00
Support of County Institutes	1,275 81
Transfer of balances, Sheriffs' accounts	8,592 17
Uniform examinations	4,144 90
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Total disbursements, General School Fund \$579,760 97

The School Fund.

Purchase of Bonds & Notes	\$ 9,800 00
Transfer of The School Fund, H. J. Res. No. 15, Acts 1903.....	36,767 39
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Total disbursements, The School Fund \$ 46,567 39

Recapitulation of Disbursements.

State fund	\$2,275,773 25
General School Fund	579,760 97
The School Fund	46,567 39
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Total disbursements for Fiscal Year 1905.....\$2,902,101 61

STATEMENT XI
Condition of The School Fund on the Thirtieth Day of September, 1905.

Date.	INVESTMENTS.	Serial Number.	Redeemable.	INTEREST.		Denomination.	Amount.
				Rate	Payable.		
		¢				\$	
Nov. 10, 1899	BONDS.	41 to 4.	Nov. 10, 1914	6	November 10.	500 00	2,000 00
Jan. 1, 1896	Alderson Town, Monroe County.....	170 61 to 230.	Jan. 1, 1929	4	Jan. 1 & July 1.	500 00	85,000 00
Oct. 1, 1902	Berkeley County.....	100 1 to 100.	Oct. 1, 1927	5	April 1 & Oct. 1.	500 00	50,000 00
Jan. 1, 1902	Bradford Building Company.....	60 1 to 60.	Jan. 1, 1927	4	Jan. 1 & July 1.	500 00	30,000 00
Jan. 10, 1901	Braxton County.....	190 1 to 190.	1904-1921	4	Aug. 10.	100 00	19,000 00
Aug. 1, 1901	Brimmmon, Opshur County.....	60 1 to 60.	June 1, 1905	4	Aug. 10.	1,000 00	60,000 00
June 1, 1902	Calico Works, Ritchie County.....	40 1 to 40.	June 1, 1922	4	June 1.	100 00	4,000 00
Nov. 1, 1896	Calico Water Works, Ritchie County.....	51 to 5.	Nov. 1, 1926	6	Nov. 1.	1,000 00	5,000 00
Oct. 1, 1898	Charleston Independent School District.....	95 1 to 95.	Oct. 1, 1906	4 1/2	Sept. 1.	500 00	47,500 00
Sept. 1, 1903	Charleston Milling & Produce Co.....	51 to 5.	Oct. 1, 1928	6	Oct. 1.	10,000 00	50,000 00
June 1, 1901	Citizens Building Assn., of Parkersburg.....	15 4, 11, 12 & 14 to 25.	on or before	5	Jan. 1.	1,000 00	30,000 00
Oct. 1, 1894	Clay County.....	30 1 to 30.	Jan. 1, 1893	5	Jan. 1.	500 00	10,000 00
Jan. 1, 1902	Clay County 5 per cent. Bond.....	12 1 to 12.	June 1, 1913	6	June 15.	500 00	6,000 00
June 15, 1893	Elizabeth Ind. School Dist., Wirt County.....	25 1 to 25.	May 1, 1928	5	May 1.	500 00	12,500 00
Apr. 27, 1898	Elizabeth District, Wirt County.....	61 to 6.	Dec. 5, 1912	4 1/2	June 5-Dec 5.	10 000 00	60,000 00
Dec. 5, 1902	Exchange Building Assn., Parkersburg.....	110 1 to 110.	Jan. 1, 1917	4	Jan. 1.	100 00	11,000 00
Jan. 1, 1902	Greenbrier District, Summers County.....	90 1 to 90.	Jan. 1, 1903-1908	5	May 1-Nov. 1.	500 00	45,000 00
May 1, 1903	Hotel Kanawha Company.....	50 1 to 50.	1912-1932	4	Dec. 19.	500 00	25,000 00
Dec. 19, 1902	Huntington Dist., Board of Education Schl. Bonds.....	10 1 to 10.	1908-1928	5	Aug. 5.	100 00	1,000 00
Aug. 5, 1898	Kingwood Town, Preston County.....	14	1908-1928	5	Aug. 5.	500 00	7,000 00
July 1, 1902	New Cumberland.....	20 1 to 200.	1912-1936	4	July 1.	100 00	20,000 00
Sept. 22, 1897	Parkersburg Dirtrict, Wood County.....	87 1 to 87.	Oct. 1, 1927	5	Oct. 1.	1,000 00	87,000 00
Nov. 1, 1895	Parsons Town, Tucker County.....	30 1 to 30.	1895-1910	6	Nov. 1.	100 00	3,000 00
Sept. 1, 1901	Point Pleasant Town, Mason County.....	6 1 to 60.	1911-1935	4	Sept. 1.	500 00	30,000 00
Nov. 1, 1899	Ravenswood District, Jackson County.....	130 11, 12.	June 1, 1921	6	June 1.	500 00	1,500 00
May 20, 1899	Ravenswood Independent School District.....	137 to 19.	1909-1919	4	May 1-Nov. 1.	500 00	4,500 00
May 20, 1899	Ravenswood Town Electric Light, Jackson Co.	70 1 to 70.	1911-1935	4	Dec. 16.	100 00	7,000 00
Dec. 16, 1901	Ripley District, Jackson County.....	33 168 to 200.	1899-1917	6	July 1.	100 00	3,800 00
July 1, 1897	Ripley District, Jackson County.....	98 1 to 98.	1910-1925	5	Sept. 1.	100 00	9,800 00
Sept. 1, 1902	Ronceverte The Town of.....	26 1 to 38.	1912-1932	5	Sept. 1.	500 00	18,000 00
Aug. 1, 1902	Ronceverte The Town of.....	10 1 to 10.	any time after 1913	6	July 15.	500 00	5,000 00
July 15, 1903	Ronceverte, Town of Greenbrier County.....	10 1 to 10.					

STATEMENT XII.

Assessed Valuation of Railroads and Taxes Paid Thereon for 1904:

RAILROAD COMPANY.						Assessed Valuation.	State Tax.	School Tax.	County Tax.	District Tax.	Municipal Tax.	Total Tax.
Baltimore & Ohio (Main Line).....						\$ 5,787,000 00	\$ 14,105 97	\$ 5,642 39	\$ 41,815 56	\$ 38,486 28	\$ 12,222 64	\$ 113,275 84
Parkersburg Branch (B. & O.).....						1,652,900 00	4,028 70	1,611 48	13,726 51	11,259 07	2,029 70	32,655 46
Wheeling, Pittsburgh & Baltimore (B. & O.).....						118,625 00	289 15	115 66	824 25	871 02	103 69	2,203 77
Fairmont, Morgantown & Pittsburg (B. & O.).....						355,875 00	867 45	346 98	3,464 91	2,064 97	466 69	7,241 00
Ohio River (B. & O.).....						1,749,148 00	4,293 54	1,705 43	15,063 16	13,454 84	1,726 32	36,233 30
Grafton & Belington (B. & O.).....						459,965 00	1,121 24	448 50	5,193 19	2,714 84	462 96	9,940 82
Monongahela River (B. & O.).....						470,200 00	1,146 12	458 45	3,873 61	2,522 49	440 11	8,440 78
Winchester & Potomac (B. & O.).....						146,520 00	357 14	142 86	1,027 23	547 14	78 58	2,152 95
Huntington & Big Sandy (B. & O.).....						95,590 00	232 98	88 19	666 73	770 94	659 11	2,422 95
Farmington, Shinnston & Clarksburg (B. & O.).....						10,650 00	25 96	10 39	98 65	46 73	.....	181 73
West Virginia & Pittsburg (B. & O.).....						904,821 00	2,210 37	884 15	7,709 39	6,055 60	481 93	17,321 44
South Branch (B. & O.).....						122,414 50	298 89	119 36	1,642 03	1,132 46	133 96	3,338 19
Ravenswood, Spencer & Glenville (B. & O.).....						80,000 00	195 00	73 00	481 82	461 51	.....	1,216 33
Berkeley Springs & Potomac (B. & O.).....						42,884 00	103 31	41 82	408 96	318 59	.....	872 18
Ripley & Mill Creek Valley (B. & O.).....						38,065 00	87 95	35 19	3,942 78	107 15	.....	9,676 38
Point Pleasant, Buckhannon & Tygarts Valley (B. & O.).....						32,070 00	78 17	31 27	1,182 88	332 18	.....	862 90
West Virginia Short Line (B. & O.).....						41,870 00	1,022 07	40 82	3,842 78	3,684 91	224 13	9,634 17
Paw Paw (B. & O.).....						12,870 00	31 37	12 53	112 94	87 84	.....	244 70
Raccoon Valley Branch (B. & O.).....						78,550 00	191 47	76 59	535 67	230 23	.....	1,063 96
Cherry Run & Potomac Valley (B. & O.).....						54,900 00	133 82	53 53	428 22	351 16	.....	936 73
Patterson Creek & Potomac (B. & O.).....						51,200 00	124 80	49 82	665 64	317 60	41 17	1,184 74
Belington & Beaver Creek.....						23,230 00	53 91	23 71	898 31	177 40	.....	1,074 76
Bellington & Northern.....						27,400 00	66 00	26 81	322 10	274 97	.....	656 43
Calro & Kanawha Valley.....						116,855 00	269 40	112 66	893 32	814 92	91 51	2,066 63
Camden Inter-State.....						9,275 00	23 40	45 12	498 62	563 37	820 06	1,148 91
Chenab Valley.....						9,600 00	23 40	9 36	58 92	102 96	.....	234 64
Ohio, Kanawha & Ohio.....						4,138,973 50	10,063 88	4,033 74	34,278 77	30,806 42	6,010 06	94,382 69
Kanawha (O. & O.).....						128,265 00	312 61	120 84	1,188 24	1,313 32	.....	2,989 33
Greenbrier (O. & O.).....						417,620 00	77 11	30 85	2,638 03	2,446 75	.....	647 74
Pleicy Creek Branch (O. & O.).....						57,620 00	1,016 49	408 81	2,057 32	2,235 23	67 66	5,733 30
Guyandotte Valley Branch (O. & O.).....						124,274 00	302 93	121 17	2,628 70	1,900 55	109 78	5,765 74
Coal & Coke.....						527,697 00	1,296 27	514 51	5,567 09	4,938 88	22 09	12,444 53
Coal & Iron.....						154,523 00	376 65	150 96	1,146 14	1,038 81	17 05	2,730 31
Coal River & Western.....						10,000 00	24 38	9 75	92 63	115 79	.....	242 55
Cumberland & Pennsylvania.....						10,630 00	25 92	10 36	1,207 37	68 19	77 71	2,297 66
Gumblerland Valley & Martinsburg.....						181,318 00	441 96	173 79	1,207 37	878 88	90 43	2,904 43
Deepwater.....						16,295 00	39 69	15 96	150 84	230 23	.....	438 65

Dry Fork.....	95,041 00	231 96	92 66	873 96	917 02	38 07	2,153 89
Elk & Gauley.....	2,745 00	6 89	2 68	29 45	24 09		62 91
Fairmont & Clarksburg Traction.....	183,060 00	284 41	129 77	912 02	1,087 90	783 57	3,187 67
Glade Creek & Raleigh.....	20,550 00	72 04	28 81	273 71	282 91		687 47
Holly River & Addison.....	59,481 75	a					
Iron Mountain & Greenbrier.....	45,740 00	111 49	44 60	383 88	283 88		813 88
Kanawha & Coal River.....	34,800 00	58 23	23 69	225 09	286 29		594 30
Kanawha, Glen Jean & Eastern.....	15,960 00	38 64	15 45	146 82	171 60		372 51
Kanawha & Michigan.....	1,253,630 00	8,065 47	1,222 21	10,655 32	13,482 00	2,653 86	30,968 98
Kanawha & Pocahontas.....	68,968 00	168 16	61 28	424 69	718 51		1,562 30
Kanawha Valley Traction.....	48,830 00	111 77	44 70	424 69	514 10	447 04	1,542 30
Kelleys Creek Improvement Co.....	22,287 00	54 51	22 22	199 91	688 14	25 07	1,936 97
Little Kanawha.....	89,670 00	211 26	75 31	823 32	455 78	113 83	1,936 98
Morgantown & Kingwood.....	77,663 00	118 25	54 51	823 32	455 78	113 83	1,936 98
Norfolk & Western.....	4,891,615 00	11,435 81	4,574 34	46,843 89	42,609 67	5,396 80	110,880 51
Ohio River Bridge & Ferry.....	129,000 00	364 89	121 67	609 28	670 51	975 00	2,681 25
Panzer.....	19,640 00	37 53	12 21	172 19	187 71	49 34	383 16
Pan Handle Traction.....	16,795 00	180 53	72 21	694 39	420 36		1,316 94
Parkersburg, Marietta & Inter-Urban.....	14,725 00	407 51	168 01	1,439 35	1,181 80	807 70	3,989 37
Petersburg, Harrisville, Ritchie County.....	21,100 00	51 44	20 57	195 45	226 28		493 74
Pittsburg & Addison.....	431,583 50	1,051 94	420 78	3,959 42	1,823 10		7,318 24
Pittsburg & Cincinnati, Chicago & St. Louis.....	238,890 00	551 76	220 70	1,324 77	1,402 04	571 01	4,980 28
New Cumberland Branch P. O., C. & St. L.).....	554,138 60	1,350 71	540 30	1,409 14	3,082 03	1,318 35	10,880 53
Pittsburg, Wheeling & Kentucky.....	294,190 00	717 09	286 84	1,434 18	1,907 99	1,700 85	5,446 96
Wheeling Terminal.....	35,105 00	85 57	34 23	222 48	160 86		503 14
Potomac Valley.....	23,375 00	56 98	22 80	205 12	227 91		512 81
Preston.....	80,008 07	195 01	73 03	675 82	615 08	117 35	1,681 27
Pullman.....	26,130 00	61 26	24 50	228 87	245 02	29 25	588 90
Roaring Creek & Charleston.....	53,025 00	129 26	51 70	654 74	470 34	18 30	1,324 84
Roaring Creek & Bollington.....	9,325 00	23 22	9 29	65 01	74 30	52 87	294 69
S. George.....	1,690,041 50	4,095 12	1,638 08	13,708 16	14,349 50	2,329 54	35,638 11
West Virginia Central & Pittsburg.....	32,465 00	225 37	90 15	383 06	540 69	37 49	1,601 86
Piedmont & Cumberland (W. Va. O. & P.).....	28,376 00	79 13	31 66	383 06	349 19	5 07	827 11
West Virginia Northern.....	69 17	27 67	27 67	292 83	332 00		601 67
West Virginia Southern.....	21,000 00	51 19	20 47	176 24	23 19	23 19	489 91
Wetzel & Tyler.....	203,930 00	497 09	198 83	1,256 95	1,276 71		3,790 55
Wheeling & Elm Grove.....	317,309 00	773 44	309 88	1,602 54	1,675 90	1,770 46	6,131 72
Wheeling Traction.....	67,966 00	164 94	65 98	1,626 76	1,692 73		1,560 41
Winifrede.....							
Totals.....	\$80,043,170 92	\$72,871 88	\$29,149 35	\$249,253 30	\$234,407 00	\$47,359 52	\$633,041 05

a. Unpaid.

STATEMENT XIII.

Assessed Valuation of Railroads in Detail by Counties, 1905.

RAILROADS AND COUNTIES.	Main Line.		Second Main Line or Branches.		Sidings.		Rolling Stock.		Value of Tools and Machinery.	Value of Buildings Grounds & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Taxable Property.
	L'ng'h	Value per Mile.	L'ng'h	Value per Mile.	L'ng'h	Value per Mile.	Computed Mile on.	Value of Main Line.					
Penna. R. R. System--													
Pitts., Cin., Chic. & S. L. Ry.	6 24	14,000 00	6 24	5,000 00	18 28	2,750 00	6 53	5,000 00	900 00	10,620 00	653 00	200,000 00	413,568 00
Brooke--	58	14,000 00	58	5,000 00	1 45	2,750 00	58	5,000 00			58 00		17,965 50
Hancock--	29		29										
Bridge--	7 11		7 11		19 71		7 11		900 00	10,620 00	711 00	200,000 00	431,563 50
Totals.....	22 15	4,500 00			7 29	2,250 00	22 15	4,500 00	500 00	9,000 00	1,107 50		228,360 00
New Cumberland Branch.													
Hancock--	15 20	12,000 00			5 54	2,750 00	15 20	5,000 00	2,150 00	3,410 00	760 00		279,855 00
Pitts., Wheeling & Ky. R. R.	11 29	12,000 00			8 23	2,750 00	11 29	5,000 00	1,250 00	21,460 00	664 50		237,837 00
Brooke	1 55	12,000 00			2 70	2,750 00	1 55	5,000 00		2,494 00	77 50		36,346 50
Ohio													
Marshall--	28 04				16 47		28 04		3,400 00	27,384 00	1,402 00		554,138 50
Totals.....	5 74	10,000 00			7 17	3,000 00	5 74	1,500 00	815 00	31,075 00	6,900 00	150,000 00	273,510 00
Wheeling Terminal Ry.	1 54	10,000 00			99	3,000 00	1 54	1,500 00					20,680 00
Ohio													
Marshall--	7 28				8 16		7 28		815 00	31,075 00	6,900 00	150,000 00	294,190 00
Totals.....	64 58				51 63		64 58		5,615 00	78,050 00	10,120 50	350,000 00	1,506,252 00
Totals for system....													
Balto. & O. R. R. System--													
B. & O. (Main Line) Railroad.													
Jefferson	12 83	9,000 00	16 33	3,875 00	6 26	2,750 00	12 83	4,500 00	900 00	9,000 00			373,320 00
Berkeley	18 84	9,000 00	18 84	5,000 00	24 20	2,750 00	18 84	4,500 00	2,000 00	28,000 00			455,060 00
Morgan	42 51	9,000 00	42 51	5,000 00	36 52	2,750 00	42 51	4,500 00	2,200 00	32,500 00			898,965 00
Hampshire	10 18	9,000 00	10 18	5,000 00	5 86	2,750 00	10 18	4,500 00	2,800 00	3,650 00			299,470 00
Mineral	14 67	9,000 00	14 67	5,000 00	28 90	2,750 00	14 67	4,500 00	60,000 00	75,000 00			485,370 00

Preston	32 10	9,000 00	31 86 3,875 00	21 84 2,750 00	32 10 4,500 00	10,000 00	15,000 00	.....	.....	675,010 00
Taylor	17 69	9,000 00	15 99 5,000 00	15 99 2,750 00	17 69 4,500 00	55,000 00	30,000 00	.....	.....	447,737 50
Marion	42 18	9,000 00	1 50 5,000 00	34 06 2,750 00	42 18 4,500 00	25,000 00	15,000 00	.....	.....	710,595 00
Wezel	10 19	9,000 00	.....	3 53 2,750 00	10 19 4,500 00	3,000 00	4,000 00	.....	.....	154,272 50
Marshall	38 19	9,000 00	.....	25 01 2,750 00	38 19 4,500 00	45,000 00	75,000 00	.....	.....	1,014,702 50
Ohio	2 40	9,000 00	.....	9 65 2,750 00	2 40 4,500 00	25,000 00	50,000 00	.....	.....	145,937 50
Wood	.....	.....	.....	.....	.....	.....	1,300 00	.....	.....	316,300 00
Totals	242 73	.....	158 59	210 82	242 73	230,300 00	288,450 00	.....	.....	690,000 00
Parkersburg Branch.	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,787,060 00
Taylor	13 95	8,500 00	1 25 5,000 00	10 91 2,750 00	13 95 4,500 00	500 00	35,000 00	.....	.....	253,102 50
Harrison	22 96	8,500 00	.....	22 36 2,750 00	22 96 4,500 00	2,500 00	25,000 00	.....	.....	387,442 50
Doddridge	20 74	8,500 00	.....	4 21 2,750 00	20 74 4,500 00	2,500 00	5,000 00	.....	.....	288,897 50
Ritchie	28 08	8,500 00	.....	7 35 2,750 00	28 08 4,500 00	2,300 00	6,000 00	.....	.....	387,232 50
Wood	19 45	8,500 00	.....	15 06 2,750 00	19 45 4,500 00	12,000 00	50,000 00	.....	.....	356,235 00
Totals	103 16	.....	1 25	59 88 2,750 00	103 16	19,800 00	121,000 00	.....	.....	1,652,800 00
Wheeling, Pitts. & Balto. R. R.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ohio	14 29	5,000 00	.....	3 22 2,500 00	14 29 2,500 00	400 00	3,000 00	.....	.....	118,625 00
Fairm't. Morg't'n & Pitts. R. R.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marion	8 29	6,000 00	.....	3 34 2,500 00	8 29 3,500 00	1,200 00	1,800 00	.....	.....	90,105 00
Monongalia	27 03	5,000 00	.....	3 80 2,500 00	27 03 4,000 00	3,000 00	10,000 00	.....	.....	235,770 00
Totals	35 32	.....	.....	7 14	35 32	4,200 00	11,800 00	.....	.....	355,575 00
Ohio River R. R.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ohio	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marshall	26 50	5,000 00	.....	31 2 500 00	26 50 2,500 00	1,000 00	4,500 00	.....	.....	5,475 00
Wezel	12 21	5,000 00	.....	5 29 2,500 00	12 21 2,500 00	1,600 00	7,000 00	.....	.....	223,545 00
Taylor	13 83	5,000 00	.....	8 77 2,500 00	13 83 2,500 00	500 00	9,000 00	.....	.....	111,218 50
Pier	17 18	5,000 00	.....	2 45 2,500 00	17 18 2,500 00	500 00	8,000 00	.....	.....	120,718 50
Peasants	40 40	5,000 00	.....	12 53 2,500 00	40 40 2,500 00	40,000 00	50,000 00	.....	.....	141,188 00
Wood	28 50	4,500 00	.....	3 57 2,500 00	28 50 2,000 00	1,000 00	7,100 00	.....	.....	423,345 00
Jason	52 06	4,500 00	.....	9 08 2,500 00	52 06 2,000 00	3,000 00	21,500 00	.....	.....	203,700 00
Marion	17 70	4,500 00	.....	2 85 2,500 00	17 70 2,000 00	1,200 00	4,500 00	.....	.....	388,183 00
Cabell	.....	.....	.....	.....	.....	.....	.....	.....	.....	128,760 00
Totals	208 36	.....	.....	42 97	208 36	47,800 00	116,600 00	.....	.....	1,749,148 00
Grafton & Belington R. R.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taylor	8 68	5,500 00	.....	1 68 2,500 00	8 68 3,500 00	21,000 00	.....	.....	.....	103,320 00
Barbour	38 15	5,500 00	.....	11 01 2,500 00	37 43 3,500 00	1,400 00	3,600 00	.....	.....	356,675 00
Totals	41 83	.....	.....	12 69	46 13	22,400 00	3,600 00	.....	.....	459,995 00
Monongahela River R. R.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marion	11 70	6,500 00	.....	19 78 2,500 00	11 70 3,500 00	9,000 00	55,000 00	.....	.....	230,450 00
Harrison	18 54	6,500 00	.....	18 70 2,500 00	18 54 3,500 00	1,900 00	6,000 00	.....	.....	239,750 00
Totals	30 24	.....	.....	38 48	30 24	10,900 00	61,000 00	.....	.....	470,200 00

STATEMENT XIII.—Continued.
Assessed Valuation of Railroads in Detail by Counties, 1905.

RAILROAD AND COUNTIES.	Main Line.		Second Main Line & Br'hes		Sidings.		Rolling Stock.		Value of Tools and machinery.	Value of Build'gs and Ground & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Tax-able Pro-able Prop-erty.
	L'ng'h Miles.	Value per Mile.	L'ng'h Miles.	Value per Mile.	L'ng'h Miles.	Value per Mile.	Com-puted Mile on Main Line.	Value per Mile of Main Line.					
Winchester & Potomac R. R. Jefferson.....	20 16	4,000 00			5 09	2,000 00	20 16	2,500 00	600 00	4,700 00			146,520 00
Huntington & Big Sand R. R. Cabell.....	6 67	4,500 00			5 11	2,000 00	6 67	2,000 00	50 00	9,000 00	192 00		62,817 00
Wayne.....	4 25	4,500 00			1 88	2,000 00	4 25	2,000 00	50 00	1,200 00	128 00		32,763 00
Totals.....	10 92				6 99		10 92		100 00	10,200 00	320 00		95,580 00
Fairmont, Shins. & Ol'ksb'g R'y Marion.....	1 30	5,000 00			1 75	2,000 00	1 30	500 00					10,650 00
W. Va. & Pittsburg R. R. Harrison.....	15 56	4,000 00			6 80	2,000 00	15 56	2,000 00	3,000 00	4,200 00			114,440 00
Lewis.....	40 34	3,500 00			4 85	2,000 00	40 34	1,600 00	5,000 00	29,000 00			249,434 00
Upshur.....	33 34	3,000 00			4 00	1,500 00	33 34	1,120 00	2,000 00	6,300 00			151,660 80
Radolph.....	6 60	2,500 00			8 41	1,500 00	6 60	1,120 00	3,400 00	1,800 00			28,077 80
Braxton.....	37 63	3,000 00			4 12	1,500 00	37 63	1,120 00	3,200 00	7,000 00			171,415 60
Webster.....	26 02	3,000 00			3 22	1,500 00	26 02	1,120 00	2,000 00	4,000 00			118,032 40
Nicholas.....	17 55	2,500 00			5 02	1,500 00	17 55	1,120 00	1,100 00	1,800 00			73,761 00
Totals.....	177 13				28 94		177 13		17,100 00	54,000 00			906,821 60
Ravenswood, Spencer & G. R. R. Jackson.....	16 50	3,000 00			80 1	775 00	16 50	500 00	1,500 00	1,800 00	490 00		62,450 00
Roane.....	16 00	3,000 00			78 1	775 00	16 00	500 00	300 00	1,800 00	490 00		59,964 50
Totals.....	32 50				1 58		32 50		1,800 00	3,100 00	980 00		122,414 50
South Branch R. R. Hampshire.....	16 00	3,000 00			1 80	2,000 00	16 00	1,600 00	1,500 00	1,900 00			80,000 00

Berkeley Spgs. & Potom. R. R. Morgan.....	5 95	3,000 00	.....	.....	512,000 00	5 95	2,000 00	100 00	1,200 00	.....	.....	32,070 00
Ripley & Mill Ok. Valley R. R. Jackson.....	13 00	2,500 00	.....	.....	321,200 00	13 00	500 00	1,600 00	1,400 00	.....	.....	42,384 00
Pt. Pl., Buck. & Ty. Val. R. R. Barbour.....	9 30	2,500 00	.....	.....	229,150 00	9 30	1,000 00	100 00	.....	.....	.....	36,065 00
West Va. Short Line Ry. Co. Wezel.....	35 10	4,500 00	.....	.....	552,200 00	35 10	2,500 00	2,700 00	11,000 00	.....	.....	270,500 00
Harrison.....	23 00	4,500 00	.....	.....	347,200 00	23 00	2,500 00	600 00	10,000 00	.....	.....	178,540 00
Totals.....	58 10	.....	.....	.....	9 02	58 10	.....	3,300 00	21,000 00	.....	.....	449,040 00
Faw Paw R. R. Marion.....	7 30	3,500 00	.....	.....	438,150 00	7 30	500 00	100 00	6,000 00	.....	.....	41,870 00
Raccoon Valley Br. R. R. Preston.....	3 12	3,000 00	.....	.....	214,150 00	.....	.....	300 00	.....	.....	.....	12,870 00
Cherry Run & Pot. Valley R. R. Berkeley.....	12 88	5,000 00	.....	.....	362,500 00	.....	.....	4,900 00	300 00	.....	.....	78,250 00
Morgan.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 00
Totals.....	12 88	.....	.....	.....	3 62	.....	.....	4,900 00	300 00	.....	.....	78,550 00
Patterson Ok. & Potom. R. R. Mineral.....	5 48	6,000 00	.....	.....	.....	.....	.....	300 00	.....	.....	.....	54,900 00
Total for system.....	1,049 35	.....	9 30	.....	443 63	1,062 19	.....	387,200 00	709,250 00	11,913 00	630,000 00	12,703,458 10
C. & O. System— Main Line.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Greenbrier.....	28 70	8,500 00	22 35	5,000 00	8 61	2,750 00	28 70	4,500 00	500 00	10,000 00	1,335 00	484,382 50
Monroe.....	3 47	8,500 00	3 47	5,000 00	1 37	2,750 00	3 47	4,500 00	100 00	1,500 00	173 50	63,701 00
Runners.....	33 27	8,500 00	31 40	5,000 00	15 13	2,750 00	33 27	4,500 00	1,200 00	25,000 00	1,468 50	607,731 00
Fayette.....	52 55	8,500 00	50 17	5,000 00	38 31	2,750 00	52 55	4,500 00	1,200 00	25,000 00	2,033 50	1,007,333 50
Kanawha.....	40 67	8,500 00	1 36	5,000 00	38 68	2,750 00	40 67	4,500 00	500 00	30,000 00	2,033 50	671,333 50
Putnam.....	12 49	8,500 00	.....	.....	5 44	2,750 00	12 49	4,500 00	200 00	30,000 00	624 50	178,744 50
Gabell.....	26 13	8,500 00	5 79	5,000 00	27 33	2,750 00	26 13	4,500 00	70,000 00	60,000 00	1,908 50	578,479 00
Wayne.....	5 71	8,500 00	5 71	5,000 00	1 15	2,750 00	5 71	4,500 00	100 00	700 00	265 50	107,028 00
Totals.....	205 38	.....	100 75	.....	134 06	.....	205 38	.....	73,600 00	137,700 00	11,324 00	3,765,108 00
Loup Creek Branch. Fayette.....	9 98	5,500 00	.....	.....	12 12	2,500 00	9 98	1,500 00	.....	.....	.....	99,530 00
Greenbrier & New River R. R. Fayette.....	18 33	4,500 00	.....	.....	4 54	2,250 00	18 33	1,500 00	.....	.....	.....	120,195 00

STATEMENT XIII.—Continued.
Assessed Valuation of Railroads in Detail, by Counties: 1905.

RAILROADS AND COUNTIES.	Main Line.		Second Main Line or Branches		Sidings.		Rolling Stock.		Value of Tools and Machinery.	Value of Bld'gs (Grounds & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Taxable Property.
	L'n'g'h	Value per Mile.	L'n'g'h	Value per Mile.	L'n'gh	Value per Mile.	Computed on Main Line	Value of Stock.					
	Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Dols.Cts.	Dols.Cts.	Dols.Cts.	Dols.Cts.	Dols. Cts.
Keeneys Creek Branch.													
Fayette.....	7 82	4,000 00			2 93	2,000 00		7 82	1,500 00				48,870 00
Hawks Nest Branch.													
Fayette.....	3 38	3,500 00			1 69	1,750 00		3 38	1,500 00				19,857 50
Kanawha Railway.													
Kanawha.....	15 99	5,000 00			9 56	2,500 00		15 99	1,500 00		450 00		128,285 00
Gauley Branch.													
Fayette.....	6 88	2,500 00			11 25	1,500 00		6 88	1,500 00				44,895 00
Twenty Mile Branch.													
Nicholas.....	7 33	2,500 00			1 21	1,500 00		7 33	1,500 00	400 00			31,685 00
Greenbrier Railway.													
Greenbrier....	35 00	3,000 00			3 81	1,500 00		35 00	1,000 00	300 00	990 00		147,075 00
Pocahontas.....	62 95	3,000 00			7 75	1,500 00		62 95	1,000 00	4,200 00	1,920 00		286,945 00
Totals.....	97 95				56			97 95		500 00	2,880 00		417,020 00
Piney Creek Branch.													
Fayette.....	30	2,500 00						30	500 00				900 00
Raleigh.....	14 79	2,500 00			7 04	1,500 00		14 79	500 00	800 00	450 00		56,180 00
Totals.....	15 09				7 04			15 09		800 00	450 00		57,080 00
White Oak Branch.													
Fayette.....	3 60	2,500 00			3 44	1,000 00		3 60	500 00				15,980 00
Powellton Branch.													
Fayette.....	5 20	3,000 00			3 24	1,500 00		5 20	500 00				23,080 00
Guyandotte Valley Branch.													
Osball.....	15 19	3,000 00			85	1,500 00		15 19	500 00	100 00	387 00		54,927 00
Lincoln.....	21 79	2,500 00			1 47	1,500 00		21 79	500 00	400 00	372 00		69,347 00
Totals.....	38 98				2 32			38 98		500 00	759 00		124,274 00
Totals for system.....	438 88		100 75		204 96			438 88		74,700 00	144,400 00	15,863 00	4,886,270 50

N. & W. Ry. System—Main Line.										
Jefferson.....	18 46	6,000 00	89 3,500 00	3 80 2,750 00	19 35 5,000 00	5,600 00	.....	.....	.....	228,875 00
Mercer.....	28 10	10,000 00	51 515,000 00	26 52 2,750 00	153 99 5,000 00	95,000 00	.....	.....	.....	1,046,860 00
McDowell.....	54 38	9,000 00	40 825,000 00	70 29 2,750 00	82 24 5,000 00	26,000 00	.....	.....	.....	1,321,587 50
Mingo.....	77 60	7,000 00	7 89 3,500 00	25 39 2,750 00	85 49 5,000 00	25,500 00	.....	.....	.....	1,044,587 50
Wayne.....	58 23	6,500 00	2 94 3,500 00	19 80 2,750 00	61 17 5,000 00	55,500 00	.....	.....	200,000 00	1,004,586 00
Totals for System.....	240 75	.....	103 85	155 80	302 24	207,600 00	.....	.....	200,000 00	4,681,615 00
W. Va. O. & P. Ry. System.										
W. Va. O. & P. Ry.										
Mineral.....	24 90	6,500 00	12 22 3,875 00	9 45 2,500 00	44 22 3,700 00	52,200 00	.....	1,295 00	.....	451,734 00
Grant.....	12 35	6,500 00	2 40 4,000 00	10 07 2,500 00	12 35 3,700 00	23,400 00	.....	617 50	.....	184,762 50
Tucker.....	24 98	6,000 00	11 29 4,500 00	18 75 2,500 00	30 98 3,700 00	111,600 00	.....	1,549 00	.....	467,610 00
Randolph.....	24 65	5,500 00	16 90 3,500 00	10 59 2,500 00	41 25 3,700 00	133,200 00	.....	885 00	.....	506,680 00
Barbour.....	6 56	5,000 00	.....	1 74 2,500 00	6 56 3,700 00	3,600 00	.....	.....	.....	65,022 00
Taylor.....	.....	.....	.....	.....	.....	4,175 00	.....	75 00	.....	4,253 00
Totals.....	98 44	.....	42 61	50 60	135 36	328,175 00	.....	4,221 50	.....	1,680,041 50
Piedmont & Cumberland.										
Mineral.....	8 69	6,500 00	.....	10 39 2,500 00	.....	10,000 00	.....	.....	.....	92,460 00
Totals for System.....	102 13	.....	.....	60 99	135 36	338,175 00	.....	4,221 50	.....	1,772,501 50
Cumberland & Penna. R. R.										
Mineral.....	21 15	15,000 00	.....	61 6,000 00	.....	1,800 00	.....	20 00	.....	10,630 00
Potomac Valley R. R. of W. Va.										
Morgan.....	73	9,000 00	.....	3 53 2,500 00	73 4,500 00	1,000 00	.....	300 00	.....	36,105 00
Cum. Valley & Mart'g R. R.										
Berkeley.....	24 48	5,000 00	.....	7 08 2,200 00	24 48 1,000 00	18,250 00	.....	612 00	.....	181,318 00
Kanawha & Michigan R. R.										
Mason.....	17 77	6,000 00	.....	4 99 2,500 00	17 77 4,000 00	3,000 00	.....	.....	175,000 00	368,175 00
Putnam.....	23 76	6,000 00	.....	3 25 2,500 00	23 76 4,000 00	1,800 00	.....	.....	.....	247,025 00
Kanawha.....	41 59	6,000 00	.....	23 69 2,500 00	41 59 4,000 00	20,000 00	.....	.....	.....	486,125 00
Fayette.....	10 95	5,500 00	.....	18 29 2,000 00	10 95 4,000 00	2,600 00	.....	.....	.....	143,205 00
Totals.....	94 07	.....	.....	50 22	94 07	26,900 00	.....	.....	175,000 00	1,253,530 00
Winfrede R. R.										
Kanawha.....	6 00	4,000 00	1 43 3,500 00	3 00 2,300 00	7 43 2,700 00	8,500 00	.....	3,200 00	.....	67,666 00
Roaring Ok. & Belington R. R.										
Barbour.....	6 60	4,000 00	.....	50 2,000 00	6 60 1,000 00	400 00	.....	200 00	.....	34,850 00
Randolph.....	3 50	4,000 00	.....	30 2,000 00	3 50 1,000 00	275 00	.....	.....	.....	18,375 00
Totals.....	10 10	.....	.....	80	10 10	675 00	.....	3,200 00	.....	53,025 00

STATEMENT XIII—Continued.
Assessed Valuation of Railroads in Detail by Counties, 1905.

RAILROADS AND COUNTIES.	Main Line.		Second Main Line or Br'ses		Sidings.		Rolling Stock.		Value of Tools and Machinery.	Value of B'd'ngs and Grounds & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Taxable Property.
	L'ng'h Mile.	Value per Mile.	L'ng'h Mile.	Value per Mile.	L'ng'h Mile.	Value per Mile.	Com-puted Mile of Main Line.	Value per Mile of Main Line.					
Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Dols.	Dols.	Dols.	Dols.	Dols.	
Kelley's Creek Improvement Co.	4 80	3,000 00	1 36	2,000 00	2 54	1,500 00	6 16	300 00	25 00	100 00			22,287 00
Kanawha													
Coal and Coke Ry.	27 86	8,000 00	1 97	2,500 00	5 88	1,500 00	27 86	1,400 00		2,600 00			188,179 00
Kanawha	38 02	8,000 00			8 82	1,500 00	38 02	1,400 00		2,800 00			186,789 00
Clay													
Randolph	11 00	8,000 00					11 00				15,450 00		208,800 00
Upshur													15,450 00
Totals.	74 88		1 97		8 70		74 88			4,900 00	15,450 00		527,987 00
Roaring-Ok. & Charleston R. R.													
Randolph	7 10	8,000 00			50 26	00 00	7 10	300 00	100 00	350 00			25,130 00
Deepwater Railway													
Fayette	4 30	8,000 00			11 26	00 00	4 30	700 00	100 00				16,285 00
Dry Fork R. R.													
Tucker	17 01	2,500 00			91 20	00 00	17 01	450 00	1,100 00	1,500 00	844 32		55,443 82
Randolph	12 86	2,500 00			48 20	00 00	12 86	450 00		250 00	479 68		86,967 18
Totals.	29 86				1 39		29 86		1,100 00	1,750 00	1,324 00		96,041 00
Little Kan. River R. R. Co.													
Wood	14 50	2,500 00			1 16	1,200 00	14 50	200 00	100 00	2,500 00	250 00		43,392 00
Wirt	15 00	2,500 00			1 39	1,200 00	15 00	200 00	10 00	600 00	500 00		43,378 00
Totals.	29 50				2 55		29 50		110 00	3,100 00	750 00		86,670 00
Glade Ok. & Raleigh R. R.													
Raleigh	15 00	1,500 00			25 10	00 00	15 00	300 00	100 00	350 00			27,700 00
Fayette	1 00	1,000 00					1 00	300 00	50 00	500 00			1,850 00
Totals.	16 00				25		16 00		150 00	850 00			29,550 00

Morgantown & Kingwood R. R.— Monongalia..... Preston.....	11 22 3 90	3,000 00 3,000 00	802,000 00	2 66 851,500 00	12 12 3 90	1,400 00 1,400 00	350 00	1,500 00 250 00	58,288 00 18,885 00
Totals.....	15 22		80	3 51	16 02		350 00	1,750 00	77,053 00
West Virginia Northern R. R.— Preston.....	10 40	2,000 00		1 21	10 40	750 00	100 00	1,850 00	32,465 00
West Virginia & Southern R. R.— Kanawha.....	5 47	2,500 00	1 24	1 44	6 71	1,100 00	200 00	3,100 00	28,376 00
Holly River & Addison Ry.— Frankton..... Webster.....	8 66 25 65	1,200 00 1,200 00		1 00 251,000 00	8 66 25 65	450 00 450 00	30 00 310 00	55 00 290 00	15,630 50 43,851 25
Totals.....	34 31			1 25	34 31		340 00	845 00	59,481 75
Calro & Kanawha Valley R. R.— Richie.....	16 00	1,200 00		1 00	16 00	300 00	100 00	2,000 00	27,500 00
Belington & Beaver Creek R. R.— Barbour..... Randolph.....	6 00	3,500 00		1 00	6 00	3,000 00 8,000 00	500 00	5,000 00 1,200 00	44,500 00 6,700 00
Totals.....	6 00			1 00	7 00		500 00	6,200 00	51,200 00
Cheat Valley R. R.— Preston.....	6 00	1,500 00		10	2 00	250 00			9,600 00
Kan. Glen Jean & E. R. R. Co.— Fayette..... Raleigh.....	2 00 2 00	3,000 00 3,000 00		1 00	2 00	550 00 550 00	50 00	100 00	8,750 00 7,100 00
Totals.....	4 00			1 00	4 00		50 00	100 00	15,850 00
Kan. & Pochontas R. R. Co.— Kanawha..... Fayette.....	13 53 1 25	3,000 00 3,000 00	2 06	3 71 191,400 00	15 61 1 25	800 00 800 00	50 00	1,100 00	63,953 00 5,035 00
Totals.....	14 78		2 06	3 90	16 86		50 00	1,100 00	68,988 00
Belington & Northern R. R.— Barbour.....	3 926	4,000 00		1 232	3 926	200 00	100 00	100 00	26,220 00
Coal & Iron Ry.— Randolph..... Pochontas.....	28 76 17 62	3,000 00 3,000 00		2 31 1 00				2,325 00 650 00	96,794 00 57,729 00
Totals.....	46 38			3 40				2,975 00	154,523 00

STATEMENT XIV.

Amount of Railroad Taxes Paid for County (Including Road) and District Purposes, 1904.

COUNTIES.	COUNTY. (Including Road.)	DISTRICT	TOTAL.
Barbour.....	\$ 7,079 29	\$ 8,344 11	\$ 10,423 40
Berkeley.....	4,705 43	8,120 48	7,825 91
Braxton.....	1,727 19	1,629 81	3,357 00
Brooke.....	6,710 17	3,579 52	10,289 69
Cabell.....	7,134 54	6,946 98	14,081 52
Clay.....	2,007 42	1,522 81	3,529 73
Doddridge.....	2,667 81	1,891 39	4,558 70
Fayette.....	14,348 99	18,594 72	32,943 71
Grant.....	891 85	927 74	1,819 59
Greenbrier.....	4,059 20	4,149 23	8,208 43
Hampshire.....	1,883 47	1,521 25	3,404 72
Hancock.....	1,463 70	1,469 72	2,933 42
Harrison.....	7,646 18	6,655 28	14,301 46
Jackson.....	2,852 89	2,584 23	5,437 12
Jefferson.....	4,653 69	2,710 01	7,363 70
Kanawha.....	10,440 68	19,399 48	35,830 18
Lewis.....	1,757 86	1,359 02	3,116 88
Lincoln.....	642 33	608 53	1,250 86
Marion.....	10,187 00	7,694 50	17,881 50
Marshall.....	9,554 86	10,746 52	20,301 38
Mason.....	5,759 19	5,699 61	11,458 80
Mercer.....	8,755 88	8,835 89	17,591 77
Mineral.....	6,746 62	6,599 33	13,345 95
Mingo.....	14,191 79	13,491 36	27,683 15
Monongalia.....	3,305 24	1,745 77	5,051 01
Monroe.....	441 81	354 83	796 64
Morgan.....	6,062 62	5,404 17	11,466 79
McDowell.....	14,927 29	12,517 95	27,445 24
Nicholas.....	967 39	606 34	1,573 78
Ohio.....	6,994 70	2,860 73	9,855 43
Wheeling City.....		3,542 10	3,542 10
Pleasants.....	1,296 02	1,083 83	2,379 85
Pocahontas.....	1,402 41	1,806 04	3,208 45
Preston.....	7,168 85	7,322 66	14,491 01
Putnam.....	3,551 77	3,670 30	7,222 07
Raleigh.....	842 40	840 40	1,682 80
Randolph.....	8,525 00	8,433 55	16,958 55
Ritchie.....	3,384 22	2,886 95	6,251 17
Ronne.....	941 80	530 20	1,472 00
Summers.....	5,542 24	6,414 01	11,956 25
Taylor.....	6,122 90	5,156 33	11,279 23
Tucker.....	4,709 48	6,459 60	11,169 14
Tyler.....	959 69	949 57	1,909 26
Upshur.....	1,412 48	1,059 86	2,472 34
Wayne.....	9,141 66	8,711 57	17,853 23
Webster.....	1,197 77	1,126 21	2,323 98
Wetzel.....	4,898 15	5,497 06	10,395 21
Wirt.....	425 44	336 43	761 87
Wood.....	11,906 81	10,748 74	22,715 55
Total.....	\$250,035 17	\$235,136 28	\$485,171 45

STATEMENT XV.

Amount Railroad Taxes Paid Municipalities for 1904.

Alderson	\$ 167 95	Kenova	2,476 14
Adamston	296 32	Keyser	1,362 99
Ansted	73 12	Keystone	265 15
Avis, (P. O. Hinton)	570 16	Leon	36 43
Barboursville	64 47	Littleton	89 54
Bayard	31 05	Lumberport	98 96
Bellington	175 33	Mannington	160 37
Benwood	3,066 61	Marlinton	43 95
Beverly	23 40	Martinsburg	611 30
Bluefield	1,546 97	Mason	54 39
Bramwell	322 41	Matewan	216 62
Bridgeport	72 09	McMechen	299 56
Brooklyn	114 65	Milton	70 63
Buckhannon	65 83	Monongah	145 62
Burnsville	38 42	Montrose	29 25
Calro	117 38	Montgomery	97 50
Cameron	118 82	Morgantown	582 17
Cass	23 71	Moundsville	527 05
Cedar Grove	95 16	New Cumberland	339 06
Central City	570 66	Newburg	95 77
Ceredo	189 15	New Martinsville	161 43
Charles Town	42 82	Northfolk	162 75
Charleston	1,043 76	Parkersburg	4,064 88
Chester	231 35	Parsons	227 69
Charksburg	871 49	Paw Paw	39 33
Cowen	34 12	Pennsboro	167 40
Camden on Gauley	97 30	Phillippi	146 96
Davis	79 21	Piedmont	905 53
East Bank	31 00	Pleasant Valley	19 50
Elizabeth	12 80	Point Pleasant	2,217 49
Elk Garden	1,330 88	Ravenswood	13 82
Elkins	74 96	Reedy	49 06
Ellenboro	68 59	Reedy	35 43
Elm Grove	602 11	Ronceverte	906 21
Fairmont	75 04	Rowlesburg	50 37
Fairview P. O. Wayne	20 92	St. Albans	79 21
Farmington	25 92	Salem	187 86
Flat Woods	36 00	Shepherdstown	41 08
Friendly	33 28	Shinnston	189 21
Fulton P. O. Wheeling	2,584 63	Sistersville	99 40
Grafton	80 72	South Buckhannon	24 73
Guyandotte	18 28	Spencer	84 88
Godfrey	166 43	Sutton	12 99
Harpers Ferry	42 91	St. Marys	49 72
Harrisville	27 30	Terra Alta	207 43
Hartford City	37 32	Thomas	345 26
Hawks Nest	164 87	Tunnelton	149 42
Henderson	24 75	Welch	280 65
Hendricks	759 03	Wellsburg	688 45
Henry P. O. Clay	137 44	West Union	65 87
Hinton	3,838 83	Wheeling	4,942 49
* Hundred	42 73	Williamstown	1,137 02
Huntington	47 53	Williamson	121 36
Hurricane	18 11	Womelsdorf	29 25
Huttonsville	162 85	Worthington	21 40
Ivydale	28 01	Total	46,260 54
Jager			
Junior			

*Refunded to B. & O. R. R. Co. \$ 8.04.

STATEMENT XVI.
Number and Assessed Valuations of Certain Subjects of Personal Property for the Year 1905.

COUNTIES.	Horses, Mules, Asses and Jennets.		Cattle.		Sheep.		Hogs.		Value of Farming and Gardening Utensils and Implements.	Value of Agricultural and Animal Products.	Value of Mines or Manufactured Products.	Value of Automobiles and Bicycles.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.				
Barbour.....	3,886	\$ 113,048	12,637	\$ 194,102	5,461	\$ 11,131	1,913	\$ 5,192	\$ 14,290	\$ 2,457	\$ 2,389	\$ 160
Berkeley.....	5,068	318,203	7,070	130,962	30,097	8,822	30,684	42,982	57,353	3,046	3,046	4,600
Boone.....	1,523	92,487	6,197	79,287	1,459	1,501	4,630	9,330	19,167	2,170	2,170	22
Braxton.....	4,401	164,795	13,770	190,123	6,818	13,726	10,035	26,258	23,166	89,500	89,500	151
Brooke.....	1,400	75,410	2,358	46,460	10,945	24,930	3,460	3,460	14,130			1,500
Cabell.....	3,629	190,455	5,750	102,770	1,161	2,192	613	3,455	14,770	3,805	1,170	1,380
Calhoun.....	2,515	122,391	5,679	88,308	1,522	2,868	5,793	17,284	17,284	353	353	40
Clay.....	1,259	46,720	3,252	37,165	1,087	1,004	847	1,662	3,009			
Doddridge.....	2,987	120,035	10,224	160,940	7,679	18,040	740	3,970	10,630	16,120		
Fayette.....	3,579	195,292	6,900	121,606	2,011	2,794	1,126	5,718	9,735	40	1,015	305
Gilmer.....	3,087	119,728	10,452	154,831	6,233	13,148	3,186	7,737	19,904	11,455	11,096	74
Grant.....	2,170	60,016	8,227	114,418	9,529	18,497	3,994	8,125	10,619	10,125	10,125	37
Greenbrier.....	5,848	342,775	18,412	413,786	16,407	49,611	7,464	23,055	62,878	60,957	60,253	280
Hampshire.....	3,676	168,700	8,340	124,130	10,020	28,201	1,104	5,378	44,287	71,007	3,583	347
Hancock.....	1,113	66,670	1,879	37,250	4,248	9,310	600	3,285	13,275	6,440		220
Hardy.....	2,856	174,663	8,937	194,209	12,028	33,149	7,009	19,349	43,115	52,389	27	220
Harrison.....	6,568	323,223	21,352	440,857	10,254	24,786	3,678	16,697	33,215	15,981	1,800	1,150
Jackson.....	6,597	211,370	13,387	299,755	8,122	21,045	8,446	12,855	29,035	9,545	145	40
Jefferson.....	4,972	262,688	7,286	141,012	14,156	32,772	6,534	22,960	81,900	62,128	65	2,142
Kanawha.....	6,036	279,930	11,549	168,655	1,374	2,425	2,367	7,410	8,945	1,095	15	25
Lewis.....	4,490	164,705	15,482	275,211	14,111	34,645	1,698	6,507	26,254	22,153	16,935	85
Lincoln.....	3,004	170,544	6,692	111,613	1,685	2,099	6,415	17,431	17,431	22	22	28
Logan.....	1,210	47,644	4,189	43,509	1,883	2,880	1,360	2,070	2,254	7,173	37	105
Marion.....	5,384	244,380	9,761	170,840	5,384	12,385	2,231	10,325	30,095	50		2,250
Marshall.....	4,875	207,370	7,987	138,025	20,119	38,045	1,404	7,170	22,210	11,795		350
Mason.....	4,697	158,405	10,145	137,335	6,279	13,210	2,850	8,230	27,850	5,545	110	145
Mercer.....	2,606	120,570	6,621	98,325	5,291	10,065	2,582	2,765	8,880	120	170	35

Mineral.....	2,112	104,596	4,493	90,168	4,397	11,461	431	2,300	11,369	12,776	2,315	2,020
Mingo.....	1,047	45,405	3,694	60,825	1,233	2,564	1,065	3,171	639	290	507	1,102
Monongalia.....	4,934	198,069	12,377	183,196	11,792	21,742	1,817	6,100	31,610	6,100	.....	1,390
Monroe.....	3,957	151,562	12,772	183,475	14,159	23,841	2,697	7,778	27,064	13,813	70	20
Morgan.....	1,415	66,543	2,500	32,404	943	2,624	2,385	2,265	15,054	15,570	.....	95
McDowell.....	925	50,520	2,502	37,661	1,555	2,280	733	1,651	2,414	19	.....	65
Nicholas.....	3,008	141,165	8,844	134,909	7,801	17,516	3,787	7,572	13,053	8,951	298,183	34
Ohio.....	2,982	132,035	3,455	53,555	7,720	7,920	215	2,720	11,790	.....	.....	1,600
Pendleton.....	2,994	95,387	10,817	169,456	16,905	42,075	2,399	5,012	15,582	7,615	1,710	20
Pleasant.....	1,717	88,535	3,655	54,946	1,198	2,176	1,100	4,206	11,471	.....	3,047	237
Pocahontas.....	2,904	214,112	9,196	188,572	13,193	63,975	4,144	10,123	35,709	10,220	128,888	575
Preston.....	3,589	244,669	10,683	167,829	10,016	29,737	4,332	7,832	42,838	.....	6,000	.....
Putnam.....	3,236	168,585	7,530	107,558	3,182	3,822	4,366	13,283	16,725	10,475	50	138
Raleigh.....	2,795	106,847	6,155	72,932	4,494	5,291	1,695	3,090	7,985	8,908	23,751	37
Randolph.....	2,673	127,011	12,228	149,247	8,710	16,093	4,263	8,341	12,371	8,074	13,206	107
Ritchie.....	4,573	235,131	14,133	219,115	7,504	20,079	2,413	8,511	20,023	7,045	7,010	70
Roane.....	4,430	163,884	12,102	161,733	7,827	13,035	708	2,860	14,154	1,467	617	56
Summers.....	2,533	94,950	7,612	88,630	4,277	7,215	3,160	7,630	10,505	10,205	3,700	35
Taylor.....	2,315	121,040	6,191	128,175	3,984	10,105	1,274	6,635	12,870	235	.....	115
Tucker.....	1,453	66,595	3,765	60,735	2,725	5,053	690	2,847	4,940	5,032	4,035	133
Tyler.....	3,348	170,055	7,084	109,350	3,438	8,292	875	5,163	21,845	10,205	2,225	105
Upshur.....	3,608	137,839	9,100	168,274	7,505	14,015	1,542	4,254	21,439	2,141	7,722	208
Wayne.....	3,213	224,217	13,084	183,433	2,721	4,058	6,308	17,305	15,682	36,763	1,066	413
Webster.....	1,433	80,790	5,922	66,595	5,597	10,665	4,553	9,585	9,710	25	25	95
Wetzel.....	4,690	137,510	7,011	75,930	6,782	7,325	1,065	4,685	13,670	3,700	10,000	20
Wirt.....	2,092	104,382	4,358	75,071	1,296	3,543	315	1,875	14,049	.....	.....	74
Wood.....	4,723	225,525	8,308	149,940	4,174	9,475	1,149	2,965	31,380	22,935	1,455	6,025
Wyoming.....	1,671	74,413	5,291	66,568	2,939	4,015	1,944	2,654	4,882	2,767	3,021	20
Total.....	182,931	\$ 8,321,754	459,195	\$ 7,380,716	386,172	\$ 857,166	139,647	\$ 415,255	\$ 1,107,857	\$ 652,511	\$ 689,733	\$ 29,393

STATEMENT XVI.—Continued.

Number and Assessed Valuation of Certain Subjects of Personal Property for the Year 1905.

COUNTIES.	The number of carriages, carriages, rigs, buggies, coaches, drays and other vehicles not included as farming utensils, and the value thereof.		Watches and Clocks.		Pianofortes, organs, melodeons and other musical instruments.		Value of all gold and Silver plate and jewelry.	The value of household and kitchen furniture, not otherwise enumerated. But articles assessed as property used in connection with any trade or business, or as tangible personal property of any incorporated company, shall not be enumerated under items g, h, i, k, l, m, n, or o.	The value of all tangible personal property, of any incorporated company, and of the tangible personal property used in connection with any trade or business.	The value of all chattles real of every person, firm or incorporated company.	The value of all tangible property not otherwise assessed.
	Number.	Amount.	Number.	Amount.	Number.	Amount.					
Barbour.....	1,687	18,612	2,551	6,990	687	16,620	1,400	48,827	288,000	45,770	40,253
Berkeley.....	3,387	65,673	2,057	11,563	824	22,630	3,909	212,642	752,413	2,866	282,733
Boone.....	1,340	11,638	1,549	5,348	221	5,538	58	52,738	36,553	304	27,091
Braxton.....	1,363	21,718	3,250	12,069	610	18,308	156	82,883	221,457	37,113	148,714
Brooke.....	962	18,750	787	6,630	393	21,790		96,930	499,750		
Cabell.....	2,176	48,910	2,381	27,207	1,140	79,590	24,990	404,601	1,447,440	29,800	31,000
Calhoun.....	745	14,158	1,408	3,429	250	8,867	42,914	20,454	257,144	880,900	488,452
Olay.....	183	2,917	932	2,185	125	3,365	95			1,856	12,050
Doddridge.....	1,407	24,800	972	4,775	527	15,985	615	49,890	1,980,440	882,775	19,080
Fayette.....	6,000	99,396	2,785	15,049	1,324	66,484	7,800	350,406	674,732	167,109	535,352
Gilmer.....	1,349	19,941	1,873	5,344	386	9,626	752	49,128	224,953	1,847	6,200
Grant.....	1,124	12,534	1,747	4,331	215	4,442	383	34,222	217,914	231	11,165
Greenbrier.....	2,578	56,473	3,143	19,485	728	23,720	2,055	177,538	419,898	1,785	67,978
Hampshire.....	1,371	22,598	1,433	7,068	403	13,560	812	81,404	108,612	56,766	7,645
Hancock.....	623	15,655	529	5,364	886	18,630	565	77,855	302,949	56,892	49,540
Hardy.....	849	15,374	2,043	8,777	182	6,764	3,102	74,217	196,540	449	37,508
Harrison.....	4,024	72,023	4,483	26,400	1,703	84,840	9,832	317,090	1,897,545	1,209,275	1,258,800
Jackson.....	1,724	28,510	354	2,945	631	18,210	405	72,005	241,275	3,000	25,365

Jefferson.....	3,049	50,735	2,762	14,521	825	37,618	10,982	238,798	155,647	220,070	84,088
Kanawha.....	3,174	72,135	1,787	23,380	1,404	97,265	18,350	446,895	2,209,395	238,090	40,775
Lewis.....	2,163	38,240	1,510	9,680	687	25,890	1,315	107,146	220,970	192,510	220,390
Lincoln.....	633	20,142	2,687	6,875	177	7,870	213	207,651	207,651	32,218	95,688
Logan.....	362	5,728	1,263	4,360	111	6,717	511	38,996	189,715	16,577	10,666
Marion.....	6,355	96,493	2,923	19,030	1,473	67,590	3,505	276,450	717,948	119,753	1,435,550
Marshall.....	3,005	48,715	652	6,825	1,312	55,625	850	196,005	1,685,340	6,020	179,280
Mason.....	2,076	24,730	726	6,735	717	30,290	755	86,170	273,825	4,380	13,860
Mercer.....	1,061	18,335	1,542	13,917	704	33,422	5,000	186,848	276,940	118,475	410,170
Mineola.....	1,584	23,712	1,584	9,648	668	37,058	824	113,411	318,140	2,640	1,980
Mingo.....	2,222	3,522	1,903	9,648	315	13,817	3,522	81,873	42,227	3,690	17,451
Monongalia.....	3,087	48,180	2,147	12,810	1,097	42,756	665	170,890	2,694,504	12,380	30,650
Monroe.....	1,769	23,631	772	4,139	383	12,690	945	55,376	22,910	1,410	110,110
Morgan.....	1,062	14,548	891	3,940	254	7,568	625	57,780	98,600	14,000	6,286
McDowell.....	264	4,683	1,195	7,288	249	16,305	3,154	120,469	712,217	876,365	372,080
Nicholas.....	1,094	16,830	2,932	6,591	395	11,451	852	45,651	345,042	115,423	204,632
Ohio.....	2,167	73,135	5	500	931	97,065	16,300	765,675	4,725,675	1,371,975	38,275
Pendleton.....	1,394	16,274	1,473	2,921	117	3,356	50	23,822	22,394	2,315	28,405
Pleasants.....	1,04	16,101	1,667	7,156	502	22,072	1,169	163,367	586,526	694,795	42,032
Pocahontas.....	2,216	22,481	1,363	9,559	274	12,639	535	102,978	323,435	27,365	160,307
Preston.....	3,322	44,842	1,861	10,036	895	94,136	275	112,801	228,794	12,890	124,402
Putnam.....	.....	17,492	.....	7,950	.....	13,101	515	73,877	136,045	10,000	25,265
Raleigh.....	1,038	14,297	1,804	4,885	359	10,394	712	62,538	139,984	53,624	12,913
Randolph.....	1,613	18,625	4,334	14,292	574	21,323	2,586	109,646	567,573	112,943	30,737
Ritchie.....	2,318	36,917	3,429	13,154	917	20,633	1,236	80,418	1,398,792	195,885	294,660
Roane.....	1,522	17,708	1,395	5,702	476	11,998	1,708	50,074	202,301	8,600	126,230
Summers.....	847	11,855	1,139	14,595	455	23,485	1,650	81,280	197,585	21,975	45,840
Taylor.....	1,554	31,645	1,582	16,120	749	42,750	1,970	143,220	257,480	44,720	40,845
Tucker.....	593	7,827	502	3,765	502	21,310	215	61,798	575,267	115,825	138,047
Tyler.....	1,597	32,940	574	5,493	892	51,355	4,915	129,285	1,475,315	1,218,735	298,445
Upshur.....	2,075	35,758	3,598	19,546	741	24,071	795	72,367	152,164	128,325	51,639
Wayne.....	1,700	28,874	3,443	13,028	456	16,295	1,983	130,047	293,384	162,820	30,665
Webster.....	455	7,860	1,111	5,915	211	7,100	35	43,920	15,695	7,515	30,625
Weitzel.....	1,750	19,065	1,111	3,750	814	23,270	3,460	74,452	9,229,310	1,640,765	5,680
Wirt.....	1,081	18,470	1,163	4,290	336	41,623	4,07	183,440	30,375	30,375	153,399
Wood.....	3,014	64,875	733	24,370	1,661	116,450	12,120	534,715	3,207,825	61,805	321,800
Wyoming.....	508	7,132	1,542	3,647	1,137	2,540	278	25,748	6,375	2,560	115,524
Total.....	94,101	1,624,752	94,663	515,065	33,268	1,557,953	162,363	7,282,011	37,496,265	10,497,339	8,249,556

STATEMENT XVI—Continued.

Number and Assessed Valuation of Certain Subjects of Personal Property for the Year 1905.

COUNTIES.	The money of every person, firm and corporate company.	The value of credits and investments not otherwise assessed.	The amount of money, bonds and evidences of debt under control of a receiver or commissioner, or deposited or invested by order of court to the credit of any suit.	All money, credits and investments not otherwise assessed or exempt from taxation.	The value of capital stock of any bank, trust company or banking association subject to taxation: or if the shares are listed to the stockholders, the total value of such shares of stock.	Total amount of all personal property under the different heads
	\$	\$	\$	\$	\$	\$
Barbour.....	389,285	46,653	26,261	389,291	371,102	1,560,686
Berkeley.....	135,349	28,850	65,675	290,725	1,048	2,828,037
Boone.....	8,593	28,873	2,291	174,306	99,095	539,451
Braxton.....	252,465	22,622	3,775	109,002		1,537,761
Brooke.....	261,800					1,062,570
Cabell.....	64,665	568,372	53,180	603,339	10,728	3,713,769
Calhoun.....				187,989	17,510	1,824,815
Clay.....	42,282	32,465		14,724		497,287
Doddridge.....	850	335	1,535	397,560	1,000	3,659,165
Fayette.....	186,526	108,055	4,655	49,605	44,040	2,646,383
Gilmer.....	64,687	74,889	46,370	208,126		1,059,816
Grant.....	152,408	9,725	54,849	141,050	160	863,560
Greenbrier.....	691,062	297,865	10,966	7,451	94,567	2,702,591
Hampshire.....	10,143	63,035	28,400	422,244		1,963,010
Hancock.....	180,970	46,958	61,795	273,000	10,500	1,295,463
Hardy.....	1,198	3,045	1,700	305,055	31,887	1,291,819
Harrison.....	495,899	451,490	37,825	1,532,006	198,435	8,249,173

Jackson.....	63,397	22,275	1,000	208,780	80,384	1,201,301
Jefferson.....	446,348	201,874	75,148	106,383	130,325	2,227,129
Kanawha.....	382,205	5,020	22,255	340,785	913,750	5,336,790
Lewis.....	247,638	1,289,662	14,080	501,489	122,905	3,538,240
Lincaln.....	43,885	22,821	1,500	73,983	.....	888,123
Logan.....	224,706	155,423	23,447	124,789	34,220	634,567
Marion.....	754,179	228,284	186,613	974,005	549,360	5,897,095
Marshall.....	867,515	11,700	46,110	77,040	77,040	3,555,700
Mason.....	231,520	111,375	1,435	61,450	141,000	1,359,845
Mercer.....	74,455	92,770	24,295	371,995	283,915	2,223,507
Mineral.....	6,780	2,500	32,040	737,799	160,520	1,681,240
Mingo.....	78,149	43,583	4,340	588,107	.....	1,003,402
Monongalia.....	795,593	39,612	72,698	1,353,860	227,771	5,908,216
Monroe.....	298,172	58,555	25,021	9,835	35,965	1,067,022
Morgan.....	4,385	62,956	2,316	84,737	45,000	622,886
McDowell.....	37,993	18,230	175	256,304	.....	2,019,753
Nicholas.....	161,069	24,739	15,316	7,961	10,050	1,556,960
Ohio.....	2,080,445	.....	.....	1,500	.....	9,380,125
Pendleton.....	5,750	5,630	24,665	180,671	27,000	684,150
Pleasanton.....	23,416	92,815	3,680	743,624	.....	1,973,062
Pocahontas.....	108,611	75,000	23,437	349,831	24,552	1,723,860
Preston.....	245,300	1,000	16,466	336,831	196,910	1,883,636
Putnam.....	331,210	21,415	1,210	2,344	530	966,600
Raleigh.....	108,523	64,440	11,871	216,218	58,600	990,300
Randolph.....	327,693	129,000	82,712	109,582	93,150	1,950,438
Ritchie.....	30,980	18,828	16,974	645,720	205,125	3,385,439
Roane.....	39,618	8,316	6,565	63,817	98,164	999,779
Summers.....	113,790	22,945	15,415	14,905	88,000	875,790
Taylor.....	607,925	70,670	28,520	20,000	210,270	1,793,230
Tucker.....	172,306	56,875	506,965	13,775	69,120	1,892,135
Tyler.....	663,349	24,670	40,905	106,725	382,375	4,714,737
Upshur.....	291,902	18,900	60	233,892	100	1,376,411
Wayne.....	20,250	58,686	11,884	214,609	18,668	1,454,110
Webster.....	18,910	250,160	2,205	194,325	.....	785,660
Weitzel.....	274,940	20,810	40,810	390,410	72,000	5,727,155
Wetzel.....	49,754	57,295	2,622	48,197	800	900,519
Wood.....	185,820	144,245	59,950	564,080	70,280	5,818,535
Wyoming.....	42,969	27,968	5,644	78,917	11,300	438,942
Total.....	\$13,354,352	\$5,227,659	\$1,849,746	\$14,628,161	\$5,239,141	\$127,198,778

STATEMENT XVII.

*Average Assessed Value per head of Horses, Mules, Asses and Jennets;
Cattle, Sheep and Hogs, by Counties, for the Year 1905.*

COUNTIES.	Horses, Mules, Asses and Jennets.	Cattle.	Sheep.	Hogs.
Barbour.....	\$ 29 09	\$ 15 36	\$ 2 04	\$ 2 71
Berkeley.....	62 79	18 52	4 83	3 48
Boone.....	60 61	12 79	1 03	2 02
Braxton.....	37 44	13 12	2 01	2 12
Brooke.....	53 86	19 70	2 28	4 89
Cabell.....	52 48	17 87	1 89	5 64
Calhoun.....	48 66	15 55	1 88	2 25
Clay.....	37 11	11 43	1 48	1 96
Doddridge.....	40 19	15 74	2 35	5 36
Fayette.....	54 57	17 62	1 39	5 08
Gilmer.....	38 06	14 81	2 11	2 43
Grant.....	27 06	13 91	1 94	2 03
Greenbrier.....	58 61	22 47	2 96	3 09
Hampshire.....	45 89	14 88	2 81	4 87
Hancock.....	59 90	19 82	2 19	5 48
Hardy.....	61 16	21 73	2 76	2 76
Harrison.....	49 06	20 62	2 42	4 54
Jackson.....	32 04	15 69	2 59	1 53
Jefferson.....	58 87	19 35	3 73	3 52
Kanawha.....	46 38	14 60	1 76	3 14
Lewis.....	36 93	17 80	2 46	3 83
Lincoln.....	56 77	16 68	1 25	3 67
Logan.....	39 08	10 39	1 01	1 49
Marion.....	45 39	11 36	2 31	4 63
Marshall.....	42 54	17 39	1 89	5 11
Mason.....	33 72	13 54	2 10	2 89
Mercer.....	44 72	14 85	1 91	4 75
Mineral.....	49 52	20 07	2 61	5 34
Mingo.....	43 37	16 60	2 08	2 92
Monongalia.....	40 15	15 21	1 84	3 77
Monroe.....	38 30	14 76	2 04	2 88
Morgan.....	47 03	12 51	2 78	5 50
McDowell.....	54 62	15 05	1 47	2 25
Nicholas.....	46 93	15 25	2 25	2 00
Ohio.....	44 28	15 50	1 03	9 89
Pendleton.....	32 51	15 67	2 53	2 09
Pleasants.....	51 74	15 05	1 81	3 63
Pocahontas.....	70 29	20 51	3 45	2 13
Preston.....	43 78	15 71	2 67	8 41
Putnam.....	52 07	14 67	1 83	3 04
Raleigh.....	38 99	11 83	1 18	1 84
Randolph.....	84 55	12 21	1 84	1 96
Ritchie.....	44 42	15 50	2 68	3 53
Roane.....	36 99	13 36	1 67	4 05
Summers.....	37 49	11 64	1 69	2 41
Taylor.....	52 28	20 38	2 62	5 21
Tucker.....	45 83	16 13	1 85	4 13
Tyler.....	50 79	15 44	2 41	5 91
Upshur.....	37 29	18 49	1 87	2 76
Wayne.....	69 78	14 02	1 49	2 74
Webster.....	54 11	14 62	1 91	2 11
Wetzel.....	29 38	10 83	1 08	4 40
Wirt.....	49 90	17 23	2 80	5 95
Wood.....	47 75	17 69	2 27	5 45
Wyoming.....	44 53	12 53	1 37	1 87
Total.....	\$ 45 49	\$ 16 07	\$ 2 34	\$ 2 97

STATEMENT XVIII.

*Rate of County Levy and Average Rate of District Levies on each \$100
Valuation, by Counties for 1905.*

COUNTIES.	COUNTY.			DISTRICT.							Total.
	County Levy.	Co. R. R. Tax, etc.	Roads.	Railroads	Interest.	Special Fund.	SCHOOL. Teach- ers.	Build- ing.			
Barbour	90	10	17	9	..	..	32	21	1 79
Berkeley	43	2	16	..	..	..	32	14	1 07
Boone	35	..	..	..	..	..	48	28	1 09
Braxton...	60	39	13	..	..	..	50	30	1 92
Brooke	60	..	23	..	..	..	33	19	1 35
Cabell	70	..	21	..	..	..	48	31	1 70
Calhoun...	30	..	24	..	..	..	51	37	1 42
Clay	80	..	12	10	..	20	48	33	2 03		
Doddridge	40	..	10	..	..	..	34	21	1 05
Fayette	60	..	20	..	..	..	57	39	1 76
Gilmer	60	..	20	..	..	..	53	40	1 82
Grant	35	..	18	..	..	..	31	16	90
Greenbrier	33	..	25	..	..	..	42	24	1 24
Hampshire	33	..	36	..	..	..	40	24	1 33
Hancock	50	17	17	..	..	..	43	23	1 50
Hardy	22	..	11	..	..	..	31	14	78
Harrison	33	..	27	..	..	56	37	19	1 72
Jackson	37	..	45	40	..	..	58	29	2 09
Jefferson	50	..	22	..	..	..	29	10	1 11
Kanawha	70	..	10	..	..	15	59	42	1 96
Lewis	40	..	19	..	..	..	37	23	1 19
Lincoln	60	..	21	..	..	..	44	35	1 60
Logan	75	..	20	..	..	..	35	30	1 60
Marion	55	..	29	..	..	..	39	29	1 52
Marshall	45	..	39	..	..	..	39	24	1 47
Mason	55	..	32	5	..	..	47	31	1 70
Mercer	50	..	25	..	..	..	51	27	1 53
Mineral	40	..	24	..	..	..	30	20	1 14
Mingo	80	..	10	..	..	20	57	37	2 04
Monongalia	52	..	20	..	..	..	26	13	1 11
Monroe	45	..	34	..	..	..	52	20	1 51
Morgan	30	8	24	..	..	..	39	23	1 24
McDowell	85	20	10	..	..	..	50	40	2 05
Nicholas	50	..	19	..	..	..	53	30	1 52
Ohio	48	..	25	..	..	..	37	30	1 40
Pendleton	25	..	15	..	..	..	55	16	1 11
Pleasants	50	..	25	..	..	..	45	21	1 41
Pocahontas	12	25	..	..	..	..	28	24	89
Preston	80	..	19	17	..	..	50	30	1 96
Putnam	45	..	30	..	..	..	43	33	1 51
Raleigh	50	..	24	..	..	..	67	31	1 72
Randolph	50	..	30	..	..	..	48	32	1 60
Ritchie	40	..	32	..	..	..	50	27	1 49
Roane	60	..	25	..	..	..	55	34	1 74
Summers	60	10	30	..	..	..	68	38	2 06
Taylor	50	..	26	..	..	..	37	16	1 29
Tucker	60	..	10	..	..	..	50	44	1 64
Tyler	38	..	15	..	..	..	41	21	1 15
Upshur	50	15	21	..	..	..	40	21	1 47
Wayne	60	..	23	..	..	..	38	22	1 48
Webster	70	..	15	..	..	..	50	25	1 60
Wetzel	45	..	24	..	..	..	41	37	1 47
Wirt	45	..	35	20	..	..	43	37	1 80
Wood	45	..	35	8	..	..	47	26	1 61
Wyoming	85	..	10	..	..	..	59	30	1 84
Totals	51	3	22	2	..	2	44	27	1 51		

STATEMENT XIX.
Assessed Valuation of Real Estate by Counties for the Year 1905.

COUNTIES.	No. of Acres.	Value of Land.	Average Valuation per acre not including Buildings.	Value of Buildings.	Value of Land.	Average Valuation per acre including Buildings.	Value of Lots.	Value of Buildings on Lots.	Value of Buildings and Lots.	Assessed Valuation of Land and Lots including Buildings.
Barbour.....	314,620	1,886,560	5 99	244,445	2,131,005	6 77	296,535	246,130	542,665	2,673,700
Berkeley.....	192,833	1,974,960	10 24	733,040	2,707,999	13 80	613,389	1,260,201	1,873,590	4,581,589
Boone.....	374,777	1,007,124	2 63	118,130	1,125,254	2 99	3,241	6,640	9,881	1,133,135
Braxton.....	344,349	1,255,469	3 64	163,370	1,418,839	4 12	54,443	87,065	141,478	1,560,317
Brooke.....	56,862	1,268,669	22 30	469,562	1,738,231	30 55	146,138	416,970	563,108	2,304,339
Cabell.....	173,506	1,049,690	6 04	258,790	1,308,480	7 54	1,873,915	2,810,840	4,684,755	5,998,215
Calhoun.....	193,311	649,317	3 35	94,080	743,397	3 83	7,568	22,640	30,208	5,774,484
Clay.....	279,623	878,900	3 13	27,415	906,315	3 24	8,989	13,855	22,944	929,259
Doddridge.....	206,738	2,110,046	10 20	147,800	2,257,846	10 91	88,543	143,150	231,693	2,489,539
Fayette.....	477,031	2,945,533	6 17	859,974	3,805,507	7 38	103,489	191,621	295,060	4,100,567
Gilmer.....	295,889	742,562	2 50	99,350	841,912	2 84	23,563	66,500	90,063	834,978
Grant.....	302,878	1,444,644	4 73	224,616	1,669,260	5 51	17,730	111,217	128,947	1,798,217
Greenbrier.....	714,048	3,273,065	4 58	767,688	4,040,753	5 65	141,784	412,756	554,540	4,595,313
Hampshire.....	403,392	1,308,230	3 24	252,320	1,560,550	3 86	43,210	134,250	182,460	1,742,990
Hancock.....	52,649	1,060,500	20 14	439,624	1,499,124	28 30	306,703	525,230	831,933	2,322,117
Hardy.....	385,820	1,321,927	3 42	222,225	1,544,152	4 28	30,135	110,525	140,660	1,784,812
Harrison.....	274,179	4,078,857	14 87	1,080,533	5,159,410	18 81	682,698	2,251,702	2,934,390	8,093,800
Jackson.....	292,551	2,035,080	6 95	308,190	2,343,270	8 00	83,145	227,030	310,175	2,653,445
Jefferson.....	128,734	2,306,601	17 23	965,835	3,272,436	25 43	130,199	767,909	898,008	4,172,444
Kanawha.....	546,140	2,986,445	5 46	846,705	3,833,150	7 01	1,589,360	1,904,300	3,493,660	7,306,810
Lewis.....	285,139	2,542,007	8 21	204,473	2,746,480	9 63	216,799	353,902	570,701	3,317,181
Lincoln.....	381,386	999,595	2 62	156,901	1,156,496	3 03	17,504	43,825	61,329	1,217,825
Logan.....	319,403	820,508	2 56	186,255	1,006,763	3 15	21,886	79,370	101,256	1,108,019
Marion.....	340,425	3,411,315	10 02	1,131,075	4,542,390	13 34	938,040	1,876,180	2,814,220	7,378,590
Marshall.....	331,799	2,876,920	8 67	401,870	3,278,790	9 88	690,730	1,876,180	2,566,900	5,877,390

Mason.....	278,766	2,637,009	9 48	330,681	2,987,690	10 64	282,538	461,925	744,463	3,712,153
McFarland.....	254,663	1,301,970	5 11	484,955	1,786,925	7 01	483,725	1,101,550	1,535,275	3,322,200
Mitchell.....	205,685	1,315,680	6 30	306,120	1,622,720	3 84	291,085	1,914,555	1,205,500	2,828,310
Morgan.....	315,320	2,995,640	3 00	106,759	1,055,424	7 88	79,631	219,900	1,243,570	1,354,955
Morganalia.....	320,609	2,995,640	9 24	317,420	3,513,960	10 95	238,895	1,243,570	1,482,465	4,965,525
Morgan.....	300,628	1,495,590	5 64	340,335	2,035,934	6 77	38,920	134,885	173,864	2,209,708
Morgan.....	144,112	1,416,913	2 89	163,800	610,803	4 23	88,934	213,215	302,149	2,912,682
McBowell.....	420,210	1,435,947	3 41	1,213,485	2,649,432	6 30	176,162	176,802	382,964	3,002,398
Nicholas.....	507,194	1,406,773	2 77	267,984	1,674,757	3 30	7,250	138,340	145,590	1,820,347
Ohio.....	65,780	1,822,090	27 70	1,072,065	2,884,175	44 00	5,722,225	10,438,575	16,180,800	19,084,975
Pendleton.....	463,306	877,386	1 89	170,762	1,048,148	2 26	5,780	29,060	34,870	1,083,018
Piesanton.....	86,764	694,611	7 65	158,445	823,056	9 48	90,158	181,164	241,322	1,094,378
Pecahontas.....	611,410	2,048,323	3 35	458,080	2,506,403	4 10	70,783	137,680	208,463	2,714,896
Preston.....	410,069	1,756,395	4 28	558,380	2,314,715	5 64	140,964	388,292	529,256	2,843,971
Putnam.....	226,611	1,295,154	5 71	190,970	1,486,124	6 56	30,912	71,510	102,422	1,588,546
Raleigh.....	504,055	1,625,316	3 22	187,680	1,812,996	3 59	9,552	31,025	40,577	1,853,573
Randolph.....	755,446	2,113,812	2 79	100,902	2,214,714	2 93	453,925	453,925	631,243	2,845,957
Ritchie.....	288,930	1,808,550	6 25	313,766	2,122,316	7 34	65,456	220,472	285,931	2,408,247
Roune.....	310,179	1,157,988	3 72	167,361	1,325,349	4 26	58,282	115,552	173,894	1,499,183
Summers.....	219,481	532,683	2 42	151,452	684,135	3 11	135,890	450,610	586,500	1,270,635
Taylor.....	110,629	1,409,500	12 74	375,918	1,785,418	16 13	416,067	1,151,462	1,567,529	3,352,947
Tucker.....	290,042	1,207,076	4 16	154,520	1,361,566	4 69	166,501	415,793	582,294	1,943,890
Tyler.....	167,886	1,643,087	9 19	245,256	1,888,343	11 25	318,947	400,385	719,332	2,607,675
Upshur.....	226,307	1,622,994	7 17	141,652	1,764,646	7 79	199,402	319,060	518,492	2,283,138
Wayne.....	414,743	1,538,587	3 70	143,195	1,679,732	4 05	250,956	280,952	581,908	2,211,640
Webster.....	387,267	1,067,783	2 76	77,950	1,145,732	2 96	43,152	30,210	73,362	1,219,065
Wetzel.....	232,065	1,811,562	7 80	258,689	2,070,251	8 62	281,234	461,125	762,389	2,832,640
Wirt.....	196,210	2,961,659	6 15	104,979	1,066,638	6 53	41,400	78,295	119,665	1,196,368
Wood.....	227,012	2,308,195	10 17	138,860	3,075,035	13 53	2,709,170	3,162,120	5,891,290	8,969,345
Wyoming.....	354,841	1,029,747	2 90	17,962	1,047,709	2 95	9,286	18,580	27,878	1,075,617
Total.....	16,925,412	90,692,258	5 31	20,128,748	110,819,006	6 55	20,659,987	30,497,867	40,157,384	170,976,390

STATEMENT XX.

Amount of State Taxes Upon Personal property for the Year 1905.

COUNTIES.	Total Value of all Personal Property.	Tax on Personal Property.			Tax on Cap'tat'n at \$1 per head.
		For State Purposes	General School Purposes.	Total Tax Rate 14c and 6c.	
Barbour.....	\$ 1,590,686	\$ 2,225 20	\$ 959 14	\$ 3,194 34	\$ 3,633
Berkeley.....	2,828,037	3,961 39	1,699 33	5,660 72	3,919
Boone.....	539,451	755 43	323 98	1,079 41	1,740
Braxton.....	1,537,761	2,162 63	930 26	3,093 89	4,438
Brooke.....	1,052,570	1,475 22	632 25	2,107 47	2,074
Cabell.....	3,713,769	5,068 17	2,178 36	7,246 53	8,312
Calhoun.....	1,824,815	2,555 88	1,095 27	3,651 15	2,304
Clay.....	497,287	696 63	299 15	995 78	1,807
Doddridge.....	3,659,165	5,123 98	2,197 24	7,321 17	2,965
Fayette.....	2,646,383	3,806 61	1,621 83	5,428 44	10,843
Gilmer.....	1,059,816	1,485 40	639 96	2,125 36	2,383
Grant.....	865,560	1,212 02	519 52	1,731 54	1,834
Greenbrier.....	2,702,531	3,783 82	1,624 48	5,408 30	4,819
Hampshire.....	1,263,010	1,770 44	763 45	2,533 89	2,571
Hancock.....	1,235,853	1,731 70	741 54	2,473 24	1,986
Hardy.....	1,291,319	1,808 26	769 72	2,577 98	1,892
Harrison.....	8,249,173	11,551 70	4,953 29	16,504 99	8,049
Jackson.....	1,261,301	1,769 69	759 30	2,528 99	4,215
Jefferson.....	2,237,129	3,125 32	1,340 61	4,465 93	3,865
Kanawha.....	5,336,780	7,475 42	3,202 88	10,678 30	12,481
Lewis.....	3,538,240	4,990 38	2,126 60	7,066 98	3,800
Lincoln.....	888,123	1,243 86	534 73	1,778 59	3,277
Logan.....	934,567	1,308 40	667 18	1,975 58	1,870
Marion.....	5,897,035	8,261 76	3,544 48	11,806 24	7,923
Marshall.....	3,555,790	4,978 11	2,133 47	7,111 58	7,890
Mason.....	1,839,845	1,877 71	807 43	2,685 14	4,836
Mercer.....	2,223,507	3,110 20	1,339 87	4,450 07	6,103
Mineral.....	1,681,240	2,354 19	1,009 02	3,363 21	3,251
Mingo.....	1,003,402	1,405 15	603 13	2,008 28	2,732
Monongalia.....	5,908,216	8,294 54	3,580 53	11,875 07	5,074
Monroe.....	1,067,022	1,509 85	648 68	2,158 53	2,747
Morgan.....	522,896	733 05	314 24	1,047 29	1,716
McDowell.....	2,019,753	2,833 16	1,213 77	4,046 93	9,137
Nicholas.....	1,556,990	2,197 29	998 04	3,195 33	2,938
Ohio.....	9,380,125	13,134 93	5,630 85	18,765 78	11,286
Pendleton.....	684,150	958 82	411 60	1,370 42	2,111
Pleasants.....	1,973,052	2,763 20	1,183 07	3,946 27	2,038
Pocahontas.....	1,728,960	2,422 16	1,040 76	3,462 92	3,454
Preston.....	1,883,639	2,653 50	1,139 16	3,792 66	5,200
Putnam.....	966,600	1,353 50	581 28	1,934 78	3,223
Raleigh.....	990,300	1,519 01	642 21	2,161 22	3,489
Randolph.....	1,950,438	2,739 57	1,174 07	3,913 64	4,536
Ritchie.....	3,385,429	4,744 55	2,033 65	6,778 20	4,224
Roane.....	999,779	1,403 00	603 35	2,006 35	3,895
Summers.....	875,790	1,230 24	527 13	1,757 37	3,369
Taylor.....	1,793,290	2,510 64	1,075 98	3,586 62	3,506
Tucker.....	1,892,135	2,649 90	1,136 68	3,786 58	4,652
Tyler.....	4,714,737	6,605 68	2,833 68	9,439 36	3,612
Upshur.....	1,376,411	1,927 27	826 19	2,753 46	3,344
Wayne.....	1,454,110	2,096 57	872 36	2,968 93	4,143
Webster.....	785,660	1,099 90	470 90	1,570 80	2,210
Wetzel.....	5,727,155	8,018 03	3,436 28	11,454 31	5,390
Wirt.....	800,519	1,133 29	478 32	1,611 61	1,916
Wood.....	5,818,535	8,146 88	3,492 44	11,639 32	7,571
Wyoming.....	488,942	685 15	292 73	977 88	1,723
Total.....	127,198,778	178,358 30	76,573 42	254,931 72	234,036

STATEMENT XXI.

Amount of State Taxes on Real Estate for 1905.

COUNTIES.	Total Assessed Value of all Real Estate.	TAXES ON ALL REAL ESTATE.		
		State Purposes.	General School Purposes.	Total Tax at 14c and 6c on \$100.
Barbour	\$ 2,673,700	\$ 2,754 64	\$ 1,615 29	\$ 4,369 93
Berkeley	4,635,289	6,496 84	2,788 81	9,285 15
Boone	1,133,135	1,598 89	685 47	2,284 36
Braxton	1,562,317	2,185 95	939 09	3,125 04
Brooke	2,304,539	3,227 16	1,384 06	4,611 22
Cabell	5,993,215	8,395 65	3,590 78	11,986 43
Calhoun	774,484	1,087 37	467 90	1,555 27
Clay	929,259	1,306 39	560 69	1,867 08
Doddridge	2,489,629	3,499 82	1,499 88	4,999 70
Fayette	4,100,597	5,759 75	2,474 06	8,233 81
Gilmer	934,978	1,332 60	572 53	1,905 13
Grant	1,798,207	2,517 95	1,079 53	3,597 48
Greenbrier	4,595,313	6,432 71	2,759 07	9,191 78
Hampshire	1,742,990	2,439 73	1,046 25	3,486 98
Hancock	2,322,117	3,251 95	1,395 25	4,647 20
Hardy	1,784,812	2,500 17	1,069 72	3,569 89
Harrison	8,063,710	11,384 79	4,857 88	16,192 67
Jackson	2,663,445	3,743 26	1,605 49	5,348 75
Jefferson	4,272,444	5,845 09	2,502 79	8,347 88
Kanawha	7,306,810	10,227 35	4,386 27	14,613 62
Lewis	3,317,181	4,645 70	1,991 85	6,637 55
Lincoln	1,217,825	1,708 25	734 95	2,443 20
Logan	1,108,019	1,555 73	667 18	2,222 91
Marion	7,376,590	10,331 14	4,430 66	14,761 80
Marshall	5,877,390	8,228 30	3,526 35	11,754 65
Mason	3,712,153	5,198 03	2,228 68	7,426 71
Mercer	3,322,300	4,673 05	2,007 46	6,680 51
Mineral	2,828,310	3,963 50	1,700 06	5,663 56
Mingo	1,345,955	1,963 15	841 99	2,805 14
Monongalia	4,095,625	7,018 97	3,011 51	10,030 48
Monroe	2,369,798	3,096 63	1,327 74	4,424 37
Morgan	912,452	1,278 89	548 67	1,827 56
McDowell	3,002,396	4,376 00	1,870 89	6,246 89
Nicholas	1,820,347	2,679 62	1,147 04	3,826 66
Ohio	19,054,975	26,635 47	11,493 16	38,128 63
Pendleton	1,083,018	1,520 51	653 16	2,173 67
Pleasants	1,064,378	1,490 60	638 30	2,128 90
Pocahontas	2,714,866	3,831 98	1,644 72	5,476 70
Preston	2,843,971	3,989 83	1,709 36	5,699 19
Putnam	1,588,546	2,228 49	955 88	3,184 37
Raleigh	1,853,573	2,640 99	1,138 60	3,779 59
Randolph	2,845,957	3,999 43	1,714 67	5,714 10
Ritchie	2,408,247	3,377 12	1,447 36	4,824 48
Roane	1,499,183	2,119 73	917 90	3,037 33
Summers	1,270,635	1,783 47	764 86	2,548 33
Taylor	3,352,947	4,717 08	2,021 43	6,738 51
Tucker	1,943,890	2,759 13	1,182 24	3,941 47
Tyler	2,607,675	3,682 54	1,557 58	5,255 12
Upshur	2,283,138	3,243 79	1,388 89	4,632 68
Wayne	2,211,640	3,093 71	1,329 84	4,423 55
Webster	1,219,065	1,706 72	731 43	2,438 15
Wetzel	2,832,640	3,963 95	1,703 55	5,667 50
Wirt	1,186,333	1,661 72	714 65	2,376 37
Wood	8,969,345	12,602 70	5,397 33	18,000 03
Wyoming	1,075,617	1,507 49	647 05	2,154 54
Total	170,976,390	239,211 38	103,085 10	342,296 48

STATEMENT XXII.

Total Tax on all Subjects, both Personal and Real, Including Capitation Tax 1905.

COUNTIES.	For General School Pur- poses, Includ- ing Capitation Tax.	Total Taxes for All Purposes, Except Lic- ense Taxes.	Total Amount of State Taxes on All Subjects, Including Lic- ense Taxes.	Total amount of Taxes for All Purposes, In- cluding license Taxes.
Barbour.....	\$ 6,207 43	\$ 11,197 27	\$ 6,247 85	\$ 12,455 28
Berkeley.....	8,406 64	18,864 87	20,689 09	29,065 73
Boone.....	2,749 45	5,103 77	2,701 32	5,450 77
Braxton.....	6,807 35	10,655 93	5,743 15	12,050 50
Brooke.....	4,090 81	8,792 69	9,631 30	13,721 61
Cabell.....	14,081 14	27,544 96	25,306 64	39,387 78
Calhoun.....	3,867 17	7,510 42	4,362 42	8,229 59
Clay.....	2,666 84	4,669 86	2,622 82	5,289 66
Doddridge.....	6,392 12	15,015 87	9,366 50	15,758 62
Fayette.....	14,638 89	24,505 25	51,437 12	66,426 01
Gilmer.....	3,595 49	6,413 49	3,363 18	6,958 67
Grant.....	3,433 05	7,163 02	4,179 10	7,612 15
Greenbrier.....	9,202 55	19,419 08	12,247 54	21,450 09
Hampshire.....	4,380 70	8,560 87	5,498 97	9,819 67
Hancock.....	4,122 79	9,106 44	5,685 59	9,808 38
Hardy.....	3,731 14	8,039 57	4,636 90	8,370 04
Harrison.....	17,960 17	40,746 66	44,013 31	61,873 51
Jackson.....	6,579 79	12,092 74	6,644 33	13,224 12
Jefferson.....	7,708 40	16,678 81	19,126 86	26,835 26
Kanawha.....	20,070 15	37,672 92	17,584 16	91,654 31
Lewis.....	8,429 39	18,065 47	19,496 03	27,915 42
Lincoln.....	4,546 68	7,498 70	3,621 81	8,168 49
Logan.....	3,204 36	6,068 49	3,968 23	7,192 59
Marion.....	15,898 14	34,491 04	38,523 49	54,421 63
Marshall.....	13,639 62	26,746 23	42,137 98	55,677 80
Mason.....	7,872 11	14,947 85	18,773 35	21,645 42
Mercer.....	9,450 83	17,233 58	20,280 63	23,740 94
Mineral.....	5,960 08	12,277 77	17,563 89	23,543 68
Mingo.....	4,177 12	7,545 42	20,801 15	24,978 68
Monongalia.....	11,646 04	26,959 55	17,974 28	29,620 68
Monroe.....	4,723 42	9,329 90	5,549 56	10,272 68
Morgan.....	2,578 91	4,580 85	4,466 63	7,045 74
McDowell.....	12,251 66	19,460 82	30,749 14	43,000 80
Nicholas.....	5,021 08	9,897 99	6,223 00	11,244 06
Ohio.....	23,410 01	68,180 41	165,115 96	193,525 97
Pendleton.....	3,175 76	5,655 09	2,770 70	5,946 46
Pleasants.....	3,859 37	8,113 17	7,786 60	11,645 97
Pocahontas.....	6,139 48	12,393 62	7,438 12	13,577 61
Preston.....	8,048 52	14,691 85	8,063 07	16,111 59
Putnam.....	4,760 16	8,342 15	4,646 76	9,406 62
Raleigh.....	5,269 81	9,429 72	5,438 37	10,708 18
Randolph.....	7,424 74	14,163 74	21,042 76	28,467 60
Ritchie.....	7,705 01	15,826 68	9,648 66	17,363 67
Roane.....	5,415 95	8,968 68	5,102 44	10,518 39
Summers.....	4,660 99	7,674 70	9,813 86	14,474 85
Taylor.....	6,608 41	13,631 13	9,404 90	16,008 31
Tucker.....	6,971 02	12,880 05	18,235 50	25,256 52
Tyler.....	8,021 26	18,309 48	19,234 99	27,266 26
Upshur.....	5,559 08	10,730 14	6,387 74	11,946 62
Wayne.....	6,345 20	11,475 48	6,146 93	12,492 13
Webster.....	3,412 33	6,218 95	3,798 07	7,210 40
Wetzel.....	10,499 83	22,481 81	42,707 73	53,207 56
Wirt.....	3,108 97	5,903 98	3,266 34	6,375 31
Wood.....	16,460 77	37,210 35	61,496 76	77,967 53
Wyoming.....	2,662 78	4,855 42	5,213 80	7,876 58
Total.....	\$ 414,205 16	\$ 831,674 84	\$ 983,059 59	\$1,397,264 75

STATEMENT XXIII.

Receipts from Sheriffs' Sales of Delinquent Lands
(State Taxes 1902. Sale of 1904.)

COUNTIES.	Certified for Sale.	Purchased for State.	Suspended from sale.	Amount re- deemed or sold.
Barbour	\$ 57 08	\$ 26	\$ 2 39	\$ 54 43
Berkeley	34 32	8 93	85	24 54
Boone	39 36	3 92	51	34 93
Braxton	134 06	21 98		112 08
Brooke	61 88			61 88
Cabell	222 15	13 16	162 14	46 85
Calhoun	134 12	34 41		99 71
Clay	378 18	23 82		354 36
Doddridge	25 36	14 08		11 28
Fayette	87 90	21 04		66 86
Gilmer	123 23	21 85		101 40
Grant	18 63	1 59		17 04
Greenbrier	97 79	41 21	7 92	48 66
Hampshire	15 99	2 26		13 73
Hancock	6 66	4 63		2 08
Hardy	42 73	73		42 00
Harrison				
Jackson	174 37	20 42	77	153 18
Jefferson	73 54	12 06		61 48
Kanawha	1,083 28	117 03	10 47	955 78
Lewis	35 96	27 14		8 82
Lincoln	583 67	509 05	1 27	73 35
Logan	40 06	9 13		30 93
Marion	24 49	1 55		24 94
Marshall	14 92		3 51	11 41
Mason	338 35	32 77	4 17	301 41
Mercer	122 85	13 94	1 21	107 70
Mineral	38 65	1 63		37 02
Mingo	314 76	65 97	54 26	194 53
Monongalia	5 43			5 43
Monroe	1 76	1 64		12
Morgan	131 19	22 23		108 96
McDowell	560 63	215 05	8 63	336 95
Nicholas	41 37	1 09		40 28
Ohio	148 22		22 98	125 24
Pendleton	3 41			3 41
Plasants	19 84	3 25		16 59
Pocahontas	346 52	122 02		224 50
Preston	32 57		05	32 52
Putnam	93 12	11 10	7 15	74 87
Raleigh	434 95	412 51	68	21 76
Randolph	1,673 98	1,283 37	25 46	365 15
Ritchie	91 24	33 21	4 68	53 35
Roane	134 74	45 88	1 51	87 35
Summers	20 81	1 33		19 48
Taylor	91 79	8 18	1 92	81 71
Tucker	203 64	41 01	4 61	158 02
Tyler	33 71	2 81		30 90
Upshur	67 57			67 45
Wayne	85 21	24 42	2 31	58 48
Webster	439 10	336 65		102 45
Wetzel	131 71	60 52		71 19
Wirt	163 38	7 88	1 32	154 18
Wood	865 54	45 65	42 28	797 61
Wyoming	150 13	130 32	7 86	11 95
Total	10,317 92	3,834 78	380 91	6,102 23

STATEMENT XXIV.

Amount of License Taxes on All Subjects by Counties, as Reported by Assessors, from the First day of July, 1904, to the First day of July, 1905.

COUNTIES.	Hotels and Restaurants.	Retail Liquor dealers.	Wholesale Dealers in Liquors, Wine, Beer, Etc.	Distillers and Brewers.	Druggists.	Turf and Base Ball Exchange, Bowling Alleys, Billiard Tables, Pool Tables, or Tables of like kind.	Circuses, Menageries, Theatres, Public Shows, Merry-go-Rounds, Roller Coasters, Acrobatic Railways.	Hawkers, Peddlers and Auctioneers.	Real Estate, Stock, Money, Pawn and other Brokers.	Selling Trading Stamps, Lightning Rods, Sewing Machines, Stoves, Ranges, Musical Instruments & Shooting Galleries.	Junk Dealers.	Tobacco, Cigars and Cigarettes.	Dealers in Pistols, Revolvers and Dirks, Etc.	Nurses.	Slot Machines.	Total.
Barbour.....	\$ 115 91	\$ 8,500 00	\$ 375 00	\$	\$ 108 00	\$ 283 23	\$ 50 00	\$ 25 33	\$ 7 50	\$ 2 00	\$ 8 35	\$ 695 17	\$ 20 00	\$	\$	\$ 1,258 01
Berkeley.....	146 65				200 00		167 50			12 50	50 00	751 71				10,230 86
B-one.....	17 00						70 00					880 00				347 00
Broaxton.....	130 72	3,412 50			75 00	198 34				16 68		888 88	30 00		5 00	1,384 57
Brooke.....	95 00				128 70	302 50	99 00	10 00	379 20		128 00	889 02	20 00	10 00	5 00	4,923 92
Cabell.....	302 95	16,041 60	375 00	1,832 32	351 27	505 01	215 50	29 10	500 00	18 75	25 00	1,489 63	20 00	10 00	128 69	21,842 92
Calhoun.....	124 17						60 00					535 00				719 17
Clay.....	28 80						28 00	100 00		10 00		445 00	10 00			619 80
Doddridge.....	65 00				50 00		42 75	17 50	50 00	2 50		485 00	10 00	20 00		742 75
Fayette.....	501 58	84,068 32	1,625 00		182 50	115 00	20 00	2,882 54		60 00		2,489 59	218 75		287 48	41,920 78
Gilmer.....	96 85				25 00		45 00	83 33				875 00				545 18
Grant.....	23 50						20 00	183 42		16 00		284 21				449 13
Greenbrier.....	233 65	250 00			125 00	65 00	161 00	28 07	200 00	28 07		887 12	10 00	45 00		2,060 91
Hampshire.....	71 85	587 69		75 00	25 00		20 00	29 22	3 33	12 95		423 78		30 00		1,228 80
Hancock.....	12 10				125 00	57 50	83 50	15 30		25 00	20 00	260 00			117 00	701 84
Hardy.....	38 10				150 00		15 00			25 00		290 17				330 47
Harrison.....	389 00	15,000 00	1,754 18		350 00	575 00	166 50	202 25	681 25	20 00	98 75	1,814 92	40 00	20 00	40 00	21,128 85
Jackson.....	51 00						59 00	11 38	250 00		50 00	710 00				1,131 38
Jefferson.....	205 64	8,116 67	417 85		200 00	142 08	49 00	4 00	111 01	30 83	100 00	749 37	20 00	10 00		10,156 45
Kanawha.....	574 63	41,985 64	5,020 85		425 00	473 00	453 00	166 67	995 00	37 60	50 00	3,508 00	100 00	30 00	55 00	53,881 89

STATEMENT XXV.

Amount of Delinquent Lists Allowed the Sheriffs of the Several Counties for 1904.

COUNTIES.	DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1904.					
	STATE PURPOSES.			GENERAL SCHOOL PURPOSES.		
	Real Estate.	Personal Property.	Improp-erly Charged.	Total.		
				Improp-erly Charged.	Total.	
Barbour.....	\$ 107 99	\$ 124 16	\$ 121 18	\$ 353 33	\$ 48 57	\$ 876 09
Berkeley.....	18 02	92 08	14	10 75	26	1,596 97
Boone.....	55 40	21 86	6 27	83 53	2 52	224 21
Braxton.....	133 40	59 57		193 06		867 91
Brooke.....	71 93	24 19	89	97 01	36	446 38
Cabell.....	176 01	210 95	48 07	435 03	19 22	2,267 26
Calhoun.....	148 20	39 42		187 62		440 24
Clay.....	176 79	43 27	68 85	288 91	27 56	604 27
Doddridge.....	6 77	31 28	33 75	71 80	13 89	410 74
Fayette.....	101 55	321 24	6 71	429 50	2 71	5,665 56
Gilmer.....	173 88	24 70	6 41	203 99	2 57	434 88
Grant.....	173 52	6 46	9 40	185 38	1 20	250 48
Greenbrier.....	75 94	82 97	137 87	296 78	55 36	1,045 02
Hampshire.....	14 94	8 01	3 55	27 40	1 41	171 02
Hancock.....	4 63	79 62	6 85	96 50	2 73	755 44
Hardy.....	12 76	9 40		23 16		138 94
Harrison.....	18 37	233 61	148 32	400 30	50 46	2,919 61
Jackson.....	301 29	174 76	1 45	476 50	57	1,311 92
Jefferson.....	60 63	78 44		139 07		1,231 22
Kanawha.....	709 09	512 00		1,221 09		6,527 70
Lewis.....	5 17	12 98	1 09	19 22	48	238 77
Lincoln.....	58 62	61 68	46 39	166 69	17 79	642 86
Logan.....	5 73	8 55	6 60	20 88	2 65	187 41
Marion.....	71 95	253 90	10 91	336 66	4 38	3,849 59

Marshall	58 19	151 15	52 73	282 07	23 26	2 241 48	21 13	2 285 87
Mason	128 18	57 02	63 79	246 09	23 26	1 131 51	25 48	1 207 06
Mercer	138 18	246 79	8 81	398 78	55 51	2 522 84	3 53	2 581 88
Minger	28 57	37 83	13	68 58	11 43	407 70	8 05	508 13
Minors	218 06	138 03	50 93	405 02	86 84	812 30	20 39	918 93
Monongalia	31 54	44 36	13 91	89 81	12 69	372 94	5 60	391 23
Monroe	6 76	22 94	.....	29 70	2 70	311 47	.....	314 17
Morgan	115 74	1 66	3 48	120 88	46 30	56 68	1 40	104 38
McDowell	194 48	322 21	11 06	527 75	77 89	5 317 64	4 43	5 390 96
Nicholas	72 96	52 36	7 11	132 43	23 20	445 06	2 87	477 13
Ohio	105 69	859 98	235 80	700 97	42 26	3 040 70	94 11	3 177 07
Pendleton	1 52	18 77	.....	20 29	60	157 56	.....	158 16
Pleasants	40 49	55 29	2 21	97 99	16 33	506 32	.....	523 54
Pocahontas	59 41	36 38	11 90	107 69	23 84	497 84	4 77	528 45
Preston	24 30	63 30	5 84	98 50	10 02	688 07	2 33	700 42
Putnam	65 09	99 70	12 05	176 84	25 99	967 22	4 87	998 08
Raleigh	240 55	23 21	6 52	273 28	96 28	684 15	2 61	738 04
Randolph	960 32	64 94	13 85	1 039 11	384 42	894 80	5 56	1 274 88
Ritchie	88 75	103 61	16 46	208 82	35 52	850 83	6 61	892 96
Roane	117 04	49 84	5 70	172 58	46 82	959 24	2 32	1 008 38
Summers	12 36	21 53	43	34 32	5 04	394 45	19	399 68
Taylor	181 20	45 70	18 94	225 84	64 29	447 21	7 58	519 08
Tucker	112 87	37 72	31 82	182 41	45 06	1 932 90	12 73	2 010 69
Tyler	53 73	137 53	2 76	194 02	21 52	483 70	1 11	516 33
Upshur	97 57	30 02	8 03	135 62	39 00	342 71	3 20	384 91
Wayne	99 40	293 71	27 95	391 03	40 01	1 570 87	11 20	1 622 08
Webster	142 94	127 87	27 41	263 22	37 17	293 31	11 00	311 48
Wetzel	188 63	119 01	30 06	347 72	79 66	1 632 76	12 06	1 744 47
Wirt	573 81	514 79	14 79	119 60	42 16	919 51	.....	321 66
Wood	272 97	513 24	15 59	906 94	149 16	4 013 69	6 30	4 089 15
Wyoming	171 17	22 40	2 47	196 10	66 35	294 19	3 99	335 53
Total	6 914 26	5 663 19	1 346 14	13 953 56	2 708 45	65 761 40	538 96	66 068 82

STATEMENT XXVI.

Amount for the various Items of Criminal Charges by Counties for the Year Beginning October 1st, 1904, and Ending September 30th, 1905.

COUNTIES.	Witnesses in Courts.	Witnesses Before Justices.	Jurors.	Constables.	Stenogra- phers.	Jailors.	Conveying Prisoners to Peniten- tiary.	Conveying Prisoners to Reform School.	Jail Physicians.	Miscella- neous.	Total.
Barbour.....	\$ 82 40	\$ 39 95	\$..	\$ 25 50	\$ 137 75	\$..	\$ 10 97	\$..	\$..	\$..	\$ 293 57
Berkeley.....	347 10	8 00	382 00	29 40	7 50	689 50	100 30	271 90	..	..	1,830 20
Boone.....	42 15	..	114 00	68 95	..	..	112 15	..	..	..	402 75
Braxton.....	52 50	..	..	35 20	22 50	169 50	..	..	..	..	279 70
Brooke.....	..	..	..	..	..	27 00	5 60	..	18 00	..	50 60
Cabell.....	1,457 32	314 45	1,274 00	621 89	352 50	1,479 25	225 45	64 05	..	29 85	5,818 78
Cathoun.....	87 95	16 80	..	35 50	..	42 00	44 11	..	..	..	226 86
Clay.....	1,042 55	70 20	172 00	54 35	62 50	184 50	97 77	..	..	75 15	1,759 02
Doddridge.....	55 30	..	72 00	..	..	..	..	..	..	..	127 30
Fayette.....	2,175 50	138 30	1,040 00	1,779 85	675 00	2,944 50	949 70	42 50	187 50	280 25	10,213 10
Gilmer.....	44 85	..	..	19 60	15 00	71 50	..	..	..	..	150 95
Grant.....	..	..	48 00	104 90	..	71 00	50 22	..	..	..	274 12
Greenbrier.....	194 80	70	104 00	19 10	67 50	..	200 00	..	..	..	568 10
Hampshire.....	89 90	2 90	72 00	19 35	..	11 25	..	..	..	..	195 40
Hancock.....	52 70	..	192 00	..	22 50	..	..	..	..	..	287 20
Hardy.....	13 95	..	4 00	..	..	..	..	..	..	..	17 95
Harrison.....	377 20	6 70	530 00	150 64	60 00	718 70	25 42	..	13 20	..	1,881 88
Jackson.....	923 65	22 00	60 00	101 09	50 00	209 25	22 54	..	..	5 00	1,393 53
Jefferson.....	..	..	..	..	10 00	..	25 05	..	..	..	35 05
Kanawha.....	1,901 70	1,089 73	2,760 00	2,108 20	157 50	5,333 00	987 00	..	..	183 95	14,531 08
Lewis.....	359 55	..	558 00	14 22	..	244 00	108 45	..	..	17 25	1,299 57
Lincoln.....	2,116 55	9 70	392 00	193 82	150 00	313 75	..	..	..	48 35	3,264 07
Logan.....	1,126 00	42 90	524 00	258 10	173 50	338 25	198 90	..	394 00	7 00	3,059 65
Marshall.....	453 20	151 65	134 00	42 21	154 50	719 75	81 35	..	..	..	1,736 66
Mason.....	218 15	72 00	72 00	30 50	75 00	71 50	..	..	15 00	..	387 15
Mason.....	958 50	..	286 00	104 39	75 00	479 00	74 42	..	..	..	1,962 81

Mercer.....	760 15	18 80	1,254 00	442 55	33 75	1,756 50	891 80	129 00	.....	470 75	5,723 55
Mineral.....	106 30	.....	232 00	2 15	83 75	130 25	117 75	.....	.....	10 00	632 20
Mingo.....	2,439 95	98 95	438 00	236 15	327 50	1,143 50	634 15	.....	.....	278 10	5,706 30
Monongalia.....	53 30	.....	108 00	10 20	.....	.....	.....	.....	.....	.....	5,176 50
Monroe.....	55 00	14 20	20 00	7 20	.....	.....	.....	.....	.....	.....	98 40
Morgan.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
McDowell.....	1,462 85	278 50	462 00	1,807 80	142 50	4,575 00	1,286 53	.....	.....	319 06	10,304 23
Nicholas.....	1,733 05	5 50	59 00	150 90	15 00	125 50	106 36	.....	.....	54 88	2,340 14
Ohio.....	467 75	.....	500 00	.....	87 50	3,025 75	75 90	.....	.....	119 90	4,301 80
Pendleton.....	13 10	.....	.....	.....	.....	23 00	.....	.....	.....	.....	36 10
Pleasants.....	39 50	6 00	42 00	.....	11 10	16 00	.....	.....	.....	.....	114 60
Pocahontas.....	70 90	.....	82 00	.....	.....	95 50	284 23	.....	.....	.....	612 69
Preston.....	147 60	.....	94 00	182 51	7 50	427 50	40 83	75 36	.....	80 00	1,005 40
Putnam.....	666 00	41 30	334 00	10 80	22 50	.....	134 25	.....	.....	13 00	1,221 85
Raleigh.....	355 20	1 10	248 00	107 70	85 23	132 00	238 47	.....	.....	1 70	1,169 43
Randolph.....	133 40	.....	120 00	153 45	36 00	469 25	381 50	.....	.....	6 00	1,239 60
Ritchie.....	.....	.....	.....	7 90	15 00	4 50	.....	.....	.....	81 00	108 40
Roane.....	452 30	3 50	200 00	35 05	55 00	19 00	.....	.....	.....	5 85	770 70
Summers.....	185 10	14 75	120 00	120 85	75 00	494 55	241 27	.....	.....	12 10	1,263 62
Taylor.....	278 30	.....	318 00	6 00	75 00	219 50	.....	.....	.....	.....	886 80
Tucker.....	333 40	.....	368 00	89 35	97 50	204 75	18 77	.....	.....	100 00	1,271 77
Tyler.....	60 80	.....	16 00	21 05	40 00	367 50	.....	.....	.....	.....	505 85
Upshur.....	295 40	.....	.....	57 69	.....	.....	.....	.....	.....	405 00	758 09
Wayne.....	615 60	38 50	202 00	55 40	89 40	457 75	23 00	135 80	7 50	27 73	1,652 43
Webster.....	145 40	.....	.....	36 86	.....	.....	.....	.....	.....	.....	132 23
Wetzel.....	310 20	2 20	168 00	44 33	197 50	107 70	8 34	3 95	.....	.....	942 92
Wirt.....	459 20	.....	22 00	29 35	.....	.....	.....	20 30	.....	8 06	230 41
Wood.....	172 20	5 50	786 00	23 40	112 50	1,390 50	15 85	.....	23 45	.....	2,736 40
Wyoming.....	1,347 40	8 80	270 00	132 30	75 95	103 75	.....	.....	.....	32 70	2,021 00
Total.....	27,480 32	2,451 78	15,273 00	9,711 00	3,824 21	29,386 45	7,836 36	742 66	700 45	2,643 77	100,000 00

STATEMENT XXVII.

Amount of Sheriffs' Commissions, 1905.

COUNTIES.	State Tax.	State School Tax.	License Tax.	Delin- quent Land Sales.
Barbour.....	\$ 449 75	\$ 193 08	\$ 58 71	\$ 10 97
Berkeley.....	697 84	299 45	192 43	1 84
Boone.....	176 57	75 71	17 36	9 71
Braxton.....	326 15	140 20	62 98	16 94
Brooke.....	325 68	151 22	139 86	4 32
Cabell.....	848 20	363 45	394 88	7 41
Calhoun.....	273 24	117 24	35 96	12 54
Clay.....	150 23	64 49	90 99	8 71
Doddridge.....	608 17	259 87	37 14	.....
Fayette.....	653 39	279 75	553 02	1 66
Gilmer.....	211 35	90 94	27 26	12 91
Grant.....	279 75	119 93	22 85	06
Greenbrier.....	686 09	294 38	76 38	3 13
Hampshire.....	315 76	135 73	61 44	1 38
Hancock.....	373 77	160 21	35 10	7 38
Hardy.....	323 13	137 96	16 52	05
Harrison.....	1,211 56	519 37	393 48	1 20
Jackson.....	413 47	177 36	53 50	17 47
Jefferson.....	623 53	267 16	202 85	3 69
Kanawha.....	1,023 08	438 60	675 90	.....
Lewis.....	655 28	280 94	193 61	1 57
Lincoln.....	221 41	95 23	33 49	3 60
Logan.....	214 81	92 09	56 20	61
Marion.....	1,058 64	454 06	347 29	6 27
Marshall.....	835 32	357 99	421 28	1 05
Mason.....	528 72	226 87	167 98	11 86
Mercer.....	528 40	242 55	240 98	8 63
Mineral.....	473 83	203 18	221 88	2 96
Mingo.....	252 62	108 38	310 41	12 02
Monongalia.....	927 40	396 02	103 63	47
Monroe.....	345 49	148 23	47 15	05
Morgan.....	150 90	64 72	79 93	3 74
McDowell.....	535 54	229 15	331 67	8 09
Nicholas.....	365 77	156 72	67 30	.....
Ohio.....	1,717 38	739 45	1,378 42	11 56
Pendleton.....	185 95	79 86	14 57	16
Pleasants.....	319 03	136 60	100 66	92
Pocahontas.....	469 06	201 41	56 39	25 24
Preston.....	498 25	213 64	59 63	2 33
Putnam.....	268 65	115 29	53 24	3 12
Raleigh.....	311 99	133 56	56 06	58
Randolph.....	505 42	216 66	255 13	20 84
Ritchie.....	581 08	249 05	62 97	2 94
Roane.....	264 20	114 07	68 61	5 72
Summers.....	226 03	96 90	190 81	56
Taylor.....	536 39	229 87	75 88	6 33
Tucker.....	405 68	173 93	241 72	11 96
Tyler.....	639 41	295 46	180 07	2 21
Upshur.....	387 83	166 13	56 79	11 55
Wayne.....	384 77	165 17	50 33	7 00
Webster.....	210 50	90 17	49 58	17 12
Wetzel.....	802 14	329 84	427 02	11 63
Wirt.....	209 63	89 47	23 67	10 08
Wood.....	1,145 01	490 57	531 82	.....
Wyoming.....	164 45	70 48	99 22	68
Total.....	\$ 27,345 69	\$ 11,741 83	\$ 9,743 79	\$ 334 82

STATEMENT XXVIII.

Number of Suits Commenced, Pending and Decided in the Circuit and Criminal Courts of Each County, Number of Days and Average Number of Hours Court was in Session Each Day, During the Year Ended September 30th, 1905.

COUNTIES.	NUMBER OF SUITS.			Days Court was in Session.	Hours Per Day.
	Com-menced.	Pending.	Decided.		
Barbour.....	251	131	256	27	7
Berkeley.....	39	269	62	51	7
Boone.....	35	147	115	11	8
Braxton.....					
Brooke.....	50	66	61	35	4
Calbell.....	425	919	1,232	235	5½
Calhoun.....	155	214	116	18	8
Clay.....	122	162	250	22	10
Doddridge.....	125	221	356	34	7
Fayette.....	810	505	965	163	8
Gilmer.....	112	228	156	32	7
Grant.....	26	179	67	16	7½
Greenbrier.....	319	233	296	47	7
Hampshire.....					
Hancock.....	20	72	60	62	7
Hardy.....	17	80	52	23	8
Harrison.....	718	548	960	96	7
Jackson.....	119	228	273	46	8
Jefferson.....	21	38	30	37	7
Kanawha.....	893	897	706	187	6
Lewis.....					
Lincoln.....	424	270	531	36	7
Logan.....	763	304	541	70	8
Marion.....	257	579	348	218	7
Marshall.....	6,392	6,441	420	78	6
Mason.....	112	84	131	52	8
Mercer.....	265	325	520	120	8
Mineral.....		101	176	55	7
Mingo.....	461	619	594	61	8
Monongalia.....	425	504	242	75	7
Monroe.....	231	105	86	25	6
Morgan.....	8	114	24	20	6
McBowell.....	788	404	687	150	7
Nicholas.....	291	404	181	39	8
Ohio.....	105	305	288	162	5½
Pendleton.....	67	123	84	21	7
Pleasants.....	97	418	123	34	8
Pocahontas.....	192	347	196	22	10
Preston.....		401	219	27	7
Putnam.....	87	155	112	35	7
Raleigh.....	565	122	221	31	8
Randolph.....	194	499	352	44	8
Ritchie.....	101	254	159	56	8
Roane.....	108	163	144	27	6
Summers.....	458	359	387	45	7
Taylor.....		166	78	36	6
Tucker.....	274	347	158	45	7
Tyler.....	227	405	149	37	8
Upshur.....	87	233	249	64	9
Wayne.....	462	724	877	49	
Webster.....	111	463	229	25	7½
Wetzel.....	216	456	376	73	7
Wirt.....	66	139	160	22	10
Wood.....	215	379	474	261	6
Wyoming.....	256	149	107	20	8

STATEMENT XXIX.

Number of Days the County Court of Each County was in Session, and the Average Number of Hours Each Day, and the Amount of Debts or Claims Levied During the Year Ended September 30, 1905.

COUNTIES.	Number of Days Court was in Session.	Average Number of Hours Per Day.	Amount Levied for County Purposes.	Amount Levied for Jury Purposes.	Amount Levied for Court Purposes.	Amount Levied for School Purposes.	Amount Levied for Road Purposes.	Amount Levied for Salaries of County Officers.	Amount Levied for Elections.	Amount Levied for All Other Purposes.	Amount Levied for All Purposes.
Barbour.....	42	6	\$ 28,000 00	\$ 1,500 00	\$ 1,500 00	\$ 14,065 56	\$ 7,209 88	\$ 3,800 00	.....	\$ 7,828 00	\$ 68,438 84
Berkeley.....	49	8	8,680 00	1,200 00	2,800 00	.....	5,800 00	3,610 00	700 00	10,866 70	36,756 70
Boone.....	30	8	18,829 88	.....	.....	.....	.....	2,224 67	.....	.....	6,824 68
Braxton.....	43	8	18,896 88	.....	.....	.....	4,782 80	.....	.....	12,173 72	60,625 78
Brooke.....	.....	.....	24,830 00	350 00	.....	25,082 28	.....	.....	.....	.....	25,200 00
Cabell.....	80	4	25,000 00	7,000 00	2,000 00	.....	10,000 00	5,600 00	.....	19,000 00	68,600 00
Calhoun.....	46	8	2,364 00	800 00	150 00	.....	.....	2,500 00	.....	4,400 00	10,814 00
Clay.....	56	8	.....	1,600 00	.....	.....	250 00	2,900 00	.....	5,700 00	10,450 00
Doddridge.....	67	6	45,534 00	.....	.....	.....	.....	.....	3,104 48	.....	45,534 00
Fayette.....	24	6	17,004 09	3,329 00	1,152 75	40,787 94	28,183 51	8,000 00	.....	.....	99,561 77
Gilmer.....	25	7	12,082 42	700 00	400 00	18,428 32	5,800 57	1,370 00	250 00	2,370 00	36,259 81
Grant.....	18	8	2,500 00	1,000 00	375 00	.....	.....	1,866 00	628 40	7,101 74	26,612 54
Greenbrier.....	42	6	15,546 40	.....	.....	.....	.....	.....	.....	.....	.....
Hampshire.....	24	8	4,700 00	550 00	144 00	17,563 00	10,567 00	2,800 00	450 00	1,500 00	36,284 00
Hancock.....	25	7	13,926 30	400 00	150 00	.....	660 00	1,061 00	.....	1,880 40	17,097 70
Hardy.....	23	8	2,500 00	500 00	200 00	12,900 00	3,180 00	1,500 00	250 00	1,814 00	22,844 00
Harrison.....	46	6	40,000 00	3,000 00	800 00	91,388 56	31,037 88	2,500 00	.....	8,676 70	176,913 14
Jackson.....	73	8	.....	1,200 00	400 00	.....	.....	3,125 00	.....	9,755 00	14,480 00
Jefferson.....	34	4	34,131 53	.....	.....	.....	12,500 00	.....	.....	.....	46,631 53
Kanawha.....	.....	.....	42,121 33	8,983 10	.....	.....	9,794 06	9,663 35	.....	28,168 36	98,790 23
Lewis.....	77	7	23,425 75	1,650 00	.....	38,296 92	10,844 81	2,850 00	.....	.....	71,527 46
Lincoln.....	80	6	16,829 88	.....	.....	.....	.....	.....	.....	.....	16,829 88
Logan.....	20	6	3,200 00	1,200 00	200 00	10,568 00	1,282 12	2,850 00	380 00	8,368 00	27,508 12

Marion	175	8	59,200 00	2,500 00	800 00	5,500 00	12,500 00	28,100 00	75,000 00
Marshall	84	8	9,825 00	2,000 00	2,500 00	11,610 91	3,250 00		50,615 00
Mason	37	5	28,062 46	8,000 00	5,000 00	34,445 90	7,300 00	10,275 00	74,119 27
Mercer	76	5	7,500 00	3,408 80	4,478 35	17,586 86	3,178 28	618 18	34,875 00
Mineral	25	6	4,568 88	2,540 00	7,200 00		8,200 00	2,443 10	30,281 45
Mingo	86	6	18,718 93	1,300 00	8,500 00		5,500 00	29,872 07	61,081 00
Monongalia	57	6	48,400 00	1,500 00	8,500 00	18,700 00	8,200 00	12,575 00	85,975 00
Monroe	57	8	11,869 87	298 00	220 00	10,772 04	1,350 00	780 21	53,837 12
Morgan	26	8	4,809 60			21,849 00	6,072 00	468 00	37,067 00
McDowell	27	3	66,405 00						66,405 00
Nicholas	63	4	17,284 90			19,447 26	6,551 45		43,268 81
Ohio			129,947 90	4,730 50	2,000 00	84,939 00	15,700 00	4,448 09	191,765 47
Pendleton	24	7	1,627 18	900 00	200 00	12,616 98	1,500 00	200 00	20,029 52
Pleasants	38	8	11,962 29	1,225 00	1,675 00	7,030 00	2,035 00	300 00	24,977 29
Pocahontas	28	7	1,821 08	1,000 00	247 53	22,694 26	2,110 00	213 73	39,933 82
Preston	28	7	17,070 85	1,307 80	438 00	17,466 38	3,855 89	963 30	47,680 88
Putnam									
Raleigh	45	6	14,217 97			19,402 00	8,296 00		41,915 97
Randolph	22	6	8,550 00	1,800 00	200 00	60,358 80	4,500 00	390 00	89,988 80
Ritchie	58	8	17,109 04	2,601 25	348 00	42,385 51	2,620 00	428 00	82,046 35
Roane	52	8	14,940 00	1,800 00		10,061 00	2,865 00	1,300 00	44,498 00
Summers	35	8	3,075 00	1,707 00	2,250 00	33,830 00	2,450 00	1,125 00	51,732 00
Taylor	45	6	4,000 00	2,000 00		15,000 00	4,500 00	1,200 00	30,200 00
Tucker	28	8	20,000 00	1,500 00		4,400 00	2,400 00	4,025 00	32,325 00
Tyler									
Upshur	54	9	12,350 00	1,500 00	850 00	22,285 81	3,200 00	5,457 00	51,072 81
Wayne	70	7	21,500 00	4,000 00	500 00	21,358 86	2,925 00	2,500 00	59,818 45
Webster	62	8	14,082 90	700 00	900 00	14,276 73	1,700 00		33,617 22
Wetzel	86	8	36,000 00			18,900 00	5,200 00	1,000 00	57,700 00
Wirt	69	7	8,915 78			14,767 91	7,006 70	991 88	32,802 07
Wood	182	6	57,100 00	5,000 00		20,250 00	5,850 00		88,200 00
Woods	42	6	2,000 00	1,700 00	138 00	1,200 00	1,800 00	725 00	8,161 00
Wyzmimg									

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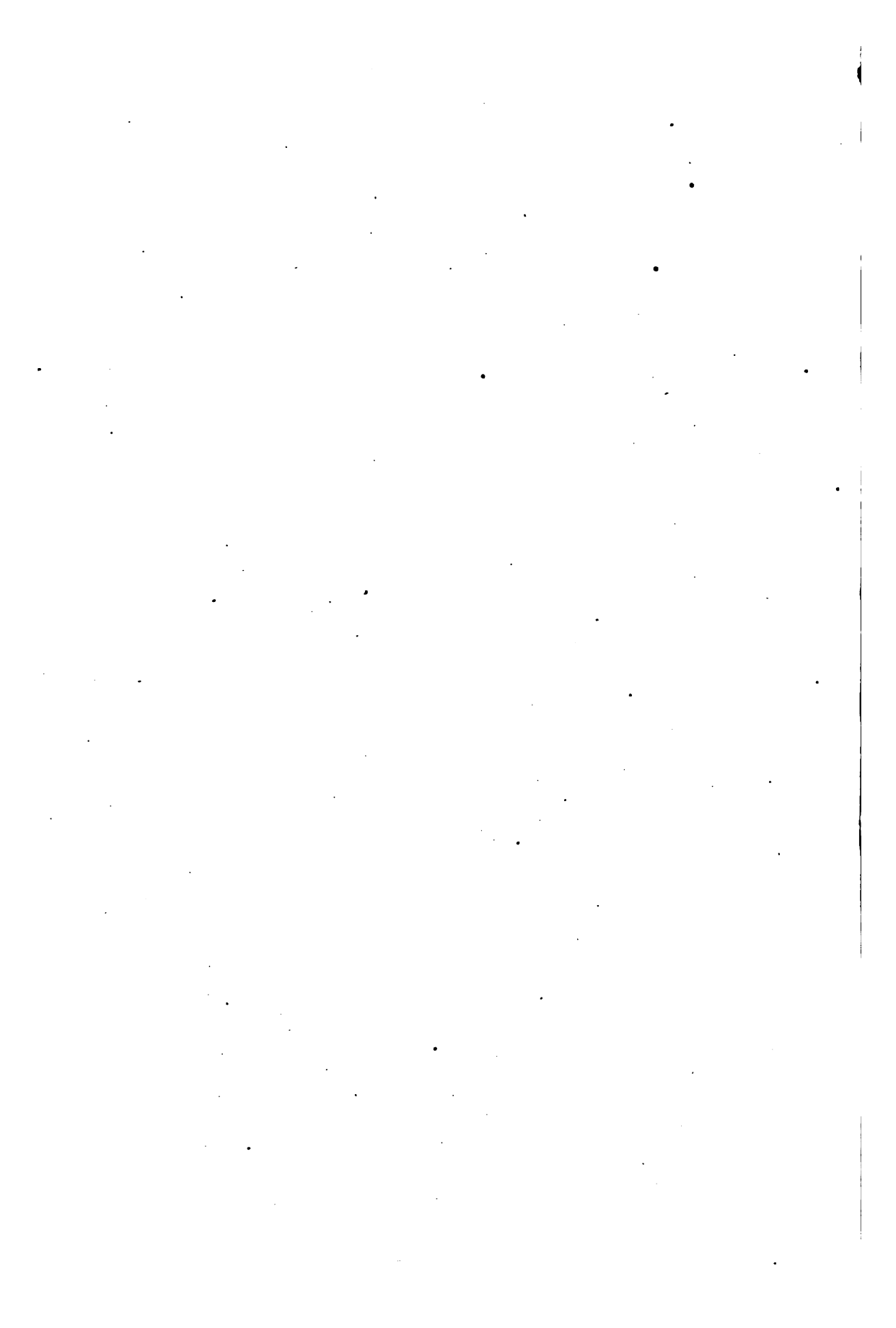
STATEMENT XXX.

*Report of the Clerk of the Supreme Court of Appeals of West Virginia,
showing the number of appeals docketed, dismissed, refused and
Pending in the Supreme Court of Appeals of West Vir-
ginia, and the number of days said Court was in
session during the year ending September
30, 1905.*

From September 30, 1904, to September 30, 1905.

Appeals Docketed.....	201
Appeals Decided.....	183
Appeals Dismissed.....	10
Appeals Refused.....	85
Appeals Pending on Sept. 30, 1905.....	295
Days in Session.....	261





SUMMARY STATEMENT.

The following Statement shows the Receipts, Disbursements and Balances of each of the funds for the fiscal Year ending September 30th, 1906.

STATE FUND.

Balance on hand September 30, 1905	\$ 314,736 08
Receipts during the year ending September 30, 1906	2,196,903 38
Total	<u>\$2,511,639 46</u>
Disbursements during the year ending September 30, 1906	2,325,247 96
Balance September 30, 1906	<u>\$ 186,391 50</u>

GENERAL SCHOOL FUND.

Balance on hand September 30, 1905	\$ 612,781 61
Receipts during the year ending September 30, 1906	820,405 87
Total	<u>\$1,433,187 48</u>
Disbursements during the year ending September 30, 1906	728,947 11
Balance September 30, 1906	<u>\$ 704,240 37</u>

THE SCHOOL FUND.

Balance on hand September 30, 1905 .....	.....
Receipts during the year ending September 30, 1906	\$ 50,300 00
Total	<u>\$ 50,300 00</u>
Disbursements during the year ending September 30, 1906	45,300 00
Balance September 30, 1906	<u>\$ 5,000 00</u>

ALL FUNDS.

Balance on hand September 30, 1905	\$ 927,517 69
Receipts during the year ending September 30, 1906	3,067,609 25
Total	<u>\$3,995,126 94</u>
Disbursements during the year ending September 30, 1906	3,099,495 07
Balance September 30, 1906	<u>\$ 895,631 87</u>

STATEMENT XXXI.

Summary of Receipts and Disbursements, State Fund 1906.

Months.	Receipts.	Disbursements.	Balance.
Balance in Treasury, Sept. 30, 1905			\$ 314,736 08
October, 1905	\$ 56,879 46	\$ 269,104 68	
November, 1905	70,142 22	116,684 56	
December, 1905	85,477 83	113,145 13	
January, 1906	805,962 66	121,765 07	
February, 1906	72,852 64	134,906 83	
March, 1906	108,064 39	622,608 68	
April, 1906	190,277 25	140,984 08	
May, 1906	183,356 09	256,609 88	
June, 1906	39,171 03	94,195 63	
July, 1906	183,101 40	144,620 20	
August, 1906	332,925 45	88,073 62	
September, 1906	68,692 96	222,550 10	
Totals for Fiscal Year	\$2,196,903 38	\$2,325,247 96	
Disbursements over Receipts			\$ 128,344 58
Total Balance Sept. 30, 1906			\$ 186,391 50

STATEMENT XXXII.

Summary of Receipts and Disbursements, General School Fund, 1906.

Months.	Receipts.	Disbursements.	Balance.
Balance in Treasury Sept. 30, 1905			\$ 612,781 61
October, 1905	\$ 21,947 16	\$ 76,523 78	
November, 1905	14,855 37	20,823 90	
December, 1905	44,227 45	226,314 13	
January, 1906	172,511 25	92,594 85	
February, 1906	17,685 63	4,080 31	
March, 1906	46,946 94	3,779 68	
April, 1906	44,381 17	13,300 73	
May, 1906	203,659 06	4,340 97	
June, 1906	8,917 20	4,048 51	
July, 1906	25,765 86	9,121 95	
August, 1906	30,049 45	5,720 69	
September, 1906	189,459 33	288,297 61	
Totals for Fiscal Year	\$ 820,405 87	\$ 728,947 11	
Receipts over Disbursements			\$ 91,458 76
Total Balance Sept. 30, 1906			\$ 704,240 37

STATEMENT XXXIII.*Summary of Receipts and Disbursements, The School Fund, 1906.*

Months.	Receipts.	Disbursements.	Balance.
Balance in Treasury Sept. 30, 1905.....			\$
October, 1905	\$	\$	
November, 1905	3,000 00	.....
December, 1905 .....	.....	.....
January, 1906	4,800 00	.....
February, 1906	1,000 00	.....
March, 1906 .....	.....	.....
April, 1906	30,000 00	8,800 00	
May, 1906	6,500 00	36,500 00	
June, 1906 .....	.....	.....
July, 1906	5,000 00	.....
August, 1906 .....	.....	.....
September, 1906 .....	.....	.....
Totals for Fiscal Year.....	\$ 50,300 00	\$ 45,300 00	
Receipts over Disbursements			\$ 5,000 00
Total Balance Sept. 30, 1906			\$ 5,000 00

STATEMENT XXXIV.*Summary of Total Receipts and Disbursements, All Funds, 1906.*

Months.	Receipts.	Disbursements.	Balance.
Balance in Treasury, Sept. 30, 1905			\$ 927,517 69
October, 1905	\$ 78,826 62	\$ 345,628 46	
November, 1905	87,997 59	137,508 46	
December, 1905	129,705 28	339,459 26	
January, 1906	983,273 91	214,359 92	
February, 1906	91,538 27	138,987 14	
March, 1906	155,011 33	626,388 36	
April, 1906	264,658 42	163,084 81	
May, 1906	393,515 15	297,450 35	
June, 1906	48,088 23	98,244 14	
July, 1906	213,867 26	153,742 15	
August, 1906	362,974 90	93,794 31	
September, 1906	258,152 29	490,847 71	
Totals for Fiscal Year.....	\$3,087,609 25	\$3,099,495 07	
Disbursements over Receipts			\$ 31,885 82
Total Balance Sept. 30, 1906			\$ 895,631 87

STATEMENT XXXV.
Fiscal Year Ending September 30, 1906,—The Treasury in account with the State Fund.

1905 October Nov. Dec.	31 To amount disbursed during October, 1905.....	\$ 289 104 68	1905 October	1 By balance from last fiscal year.....	\$ 314,786 08
	30 To amount disbursed during November, 1905.....	118 684 56	31	31 By amount received during October, 1905.....	66,879 46
	31 To amount disbursed during December, 1905.....	118 145 13	Nov.	30 By amount received during November, 1905.....	70,142 22
	Balance at end of first quarter.....	28,301 22	Dec.	31 By amount received during December, 1905.....	83,477 83
		527,235 59			527,235 59
1906 January Feb. March	31 To amount disbursed during January, 1906.....	121,765 07	1906 January	1 By balance from preceding quarter.....	28,301 22
	28 To amount disbursed during February, 1906.....	134,908 83	31	31 By amount received during January, 1906.....	86,882 41
	31 To amount disbursed during March, 1906.....	622,908 88	Feb.	28 By amount received during February, 1906.....	79,852 44
	Balance at end of second quarter.....	135,900 33	March	31 By amount received during March, 1906.....	106,084 39
		1,015,180 91			1,015,180 91
April May June	30 To amount disbursed during April, 1906.....	140,984 08	April	1 By balance from preceding quarter.....	135,940 33
	31 To amount disbursed during May, 1906.....	256,409 88	31	30 By amount received during April, 1906.....	190,277 25
	30 To amount disbursed during June, 1906.....	94,195 63	May	31 By amount received during May, 1906.....	183,858 09
	Balance at end of third quarter.....	56,915 61	June	30 By amount received during June, 1906.....	89,171 03
		548,704 70			548,704 70
July August Sept.	31 To amount disbursed during July, 1906.....	144,620 20	July	1 By balance from preceding quarter.....	56,915 61
	31 To amount disbursed during August, 1906.....	88,073 62	31	31 By amount received during July, 1906.....	183,101 40
	30 To amount disbursed during September, 1906.....	222,550 10	August	31 By amount received during August, 1906.....	332,925 45
	Balance at end of fourth quarter.....	186,391 50	Sept.	30 By amount received during September, 1906.....	66,662 96
		\$ 641,635 43			641,635 42
				By balance year ending Sept. 30, 1906.....	186,391 50

STATEMENT XXXVI.

Fiscal Year Ending September 30, 1906,—The Treasury in account with the General School Fund.

1905 October Nov. Dec.	31 To amount disbursed during October, 1905..... 30 To amount disbursed during November, 1905..... 31 To amount disbursed during December, 1905..... Balance at end of first quarter.....	\$ 76,523 78 20,823 90 224,314 13 370,149 78 693,811 59	1905 October Nov. Dec.	1 By balance from last fiscal year..... 31 By amount received during October, 1905..... 30 By amount received during November, 1905..... 31 By amount received during December, 1905.....	\$ 612,781 61 21,947 16 14,856 87 44,287 45 693,811 59
1906 January Feb. March	31 To amount disbursed during January, 1906..... 28 To amount disbursed during February, 1906..... 31 To amount disbursed during March, 1906..... Balance at and of second quarter.....	92,594 85 4,060 31 3,779 68 506,888 76 607,293 60	1906 January Feb. March	1 By balance from preceding quarter..... 31 By amount received during January, 1906..... 28 By amount received during February, 1906..... 31 By amount received during March, 1906.....	370,149 78 172,511 25 17,685 63 46,946 94 607,293 60
April May June	30 To amount disbursed during April, 1906..... 31 To amount disbursed during May, 1906..... 30 To amount disbursed during June, 1906..... By balance at end of third quarter.....	13,300 73 4,340 97 4,048 51 742,103 98 763,796 19	April May June	1 By balance from preceding quarter..... 30 By amount received during April, 1906..... 31 By amount received during May, 1906..... 30 By amount received during June, 1906.....	506,888 76 44,381 17 238,659 06 8,917 20 763,796 19
July August Sept.	31 To amount disbursed during July, 1906..... 31 To amount disbursed during August, 1906..... 30 To amount disbursed during September, 1906..... Balance at end of fourth quarter.....	9,121 95 5,730 69 298,297 61 704,240 37 987,380 62	July August Sept.	1 By balance from preceding quarter..... 31 By amount received during July, 1906..... 31 By amount received during August, 1906..... 30 By amount received during September, 1906.....	742,103 98 35,765 88 30,049 45 189,459 33 987,380 62
		\$ 987,380 62		By balance year ending Sept. 30, 1906.....	704,240 37

STATEMENT XXXVII.
Fiscal Year Ending September 30, 1906.—The Treasury in Account with The School Fund.

1905 October Nov. Dec.	31 To amount disbursed during October, 1905.....	1905 October	1 By balance from last fiscal year.....	.....
	30 To amount disbursed during November, 1905.....	Nov.	31 By amount received during October, 1905.....	\$ 3,000 00
	31 Balance at end of first quarter.....	Dec.	31 By amount received during November, 1905.....	\$ 3,000 00
				\$ 3,000 00
1906 January February March	31 To amount disbursed during January, 1906.....	1906 January	1 By balance from preceding quarter.....	\$ 3,000 00
	28 To amount disbursed during February, 1906.....	February	30 By amount received during January, 1906.....	4,800 00
	31 To amount disbursed during March, 1906.....	March	28 By amount received during February, 1906.....	1,000 00
	Balance at end of second quarter.....		31 By amount received during March, 1906.....	\$ 8,800 00
April May June	30 To amount disbursed during April, 1906.....	April	1 By balance from preceding quarter.....	\$ 8,800 00
	31 To amount disbursed during May, 1906.....	May	30 By amount received during April, 1906.....	30,000 00
	30 To amount disbursed during June, 1906.....	June	31 By amount received during May, 1906.....	6,500 00
	Balance at end of third quarter.....		30 By amount received during June, 1906.....	\$ 45,300 00
July August Sept.	31 To amount disbursed during July, 1906.....	July	1 By balance from preceding quarter.....	\$ 5,000 00
	30 To amount disbursed during August, 1906.....	August	31 By amount received during July, 1906.....	\$ 5,000 00
	30 To amount disbursed during September, 1906.....	Sept.	30 By amount received during August, 1906.....	\$ 5,000 00
	Balance at end of fourth quarter.....		30 By amount received during September, 1906.....	\$ 5,000 00
			By balance year ending September 30, 1906..	\$ 5,000 00

STATEMENT XXXVIII.
Fiscal Year Ending September 30, 1906—The Treasury in Account with All Funds.

1905. October Nov. Dec.	31 To amount disbursed during October, 1905.....	\$ 845,628 46	1905. October	1 By balance from last fiscal year.....	\$ 927,517 89
	30 To amount disbursed during November, 1905.....	137,508 46	Nov.	31 By amount received during October, 1905.....	78,826 62
	31 To amount disbursed during December, 1905.....	339,459 26	Dec.	30 By amount received during November, 1905.....	87,997 59
	Balance at end of first quarter.....	401,451 00		31 By amount received during December, 1905.....	129,705 28
		\$ 1,224,047 18			1,224,047 18
1906. January February March	31 To amount disbursed during January, 1906.....	214,359 92	1906. January	1 By balance from preceding quarter.....	401,451 00
	28 To amount disbursed during February, 1906.....	138,987 14	February	30 By amount received during January, 1906.....	983,276 91
	31 To amount disbursed during March, 1906.....	623,338 36	March	28 By amount received during February, 1906.....	91,538 27
	Balance at end of second quarter.....	651,539 09		31 By amount received during March, 1906.....	156,011 53
		1,631,274 51			1,631,274 51
April May June	30 To amount disbursed during April, 1906.....	103,064 81	April	1 By balance from preceding quarter.....	651,539 09
	31 To amount disbursed during May, 1906.....	237,430 35	May	30 By amount received during April, 1906.....	234,655 42
	30 To amount disbursed during June, 1906.....	86,244 14	June	31 By amount received during May, 1906.....	343,515 19
	Balance at end of third quarter.....	799,021 59		30 By amount received during June, 1906.....	46,088 23
		1,357,800 89			1,357,800 89
July August Sept.	31 To amount disbursed during July, 1906.....	153,742 15	July	1 By balance from preceding quarter.....	799,021 59
	31 To amount disbursed during August, 1906.....	93,734 31	August	31 By amount received during July, 1906.....	213,987 26
	30 To amount disbursed during September, 1906.....	490,847 71	Sept.	31 By amount received during August, 1906.....	343,974 40
	Balance at end of fourth quarter.....	895,631 57		30 By amount received during September, 1906.....	258,152 29
		\$ 1,634,016 04			1,634,016 04
				By balance year ending September 30, 1906..	895,631 57

STATEMENT XXXIX.

Receipts for the Fiscal Year Ending September 30, 1906.

STATE FUND.

State Tax	\$ 436,721 97
License Tax	579,173 98

Railroad Tax.

State	\$ 48,908 67
County	265,504 57
District	250,875 10
Municipal	52,070 45
	<u>\$ 617,158 79</u>

Redemption of Lands.

County	\$ 7,062 95
District	6,951 54
Municipal	1,513 90
	<u>\$ 15,538 39</u>

Miscellaneous.

Breweries back taxes	\$ 800 00
Capon Springs Commission	3,171 32
Clothing furnished pupils Deaf & Blind School	2,235 80
Fees for examination of banks	2,245 00
Fees for examination by State Board of Health	1,210 00
Fees accruing in Auditor's Office	31,052 00
Fees accruing in Secretary of State's Office	21,515 09
Hunters' license	360 00
Interest on deposit of State funds (one-half)	12,715 75
License tax on charters	345,137 59
License tax on mileage, express, telegraph and telephone companies..	5,096 46
License tax on automobiles	2,017 50
License tax on collection agencies	201 68
Militia fines	130 99
Oil lease on property of Industrial Home for Girls	653 69
Re-deposit of outstanding checks (Ch. 96, Acts 1901)	61 29
Sale of books	6,009 00
Sale of old property, Capitol Building	98 29
Statutory Attorney fees	21,480 00
Tax on collateral inheritances	29,052 10
Tax on insurance and certificates of authority	52,126 51
Tax on State seal	3,366 00
West Virginia Penitentiary	10,000 00
	<u>\$2,196,903 36</u>

Total receipts State Fund

GENERAL SCHOOL FUND.

Dividends on stocks of The School Fund	\$ 20,800 00
Excess of purchase money, forfeited lands (Ch. 105, Sec. 16, Code) ..	293 53
Fines by courts	40,235 67
Forfeited recognizances	950 00
General School Tax	381,129 94
Interest on bonds and notes of The School Fund	41,562 77
Interest on deposits State Fund (one-half)	12,715 68
Railroad Tax, General School	20,962 15
Redemption of Land Taxes, State	2,760 75
Sale of Delinquent Land	4,204 61
Sale and redemption forfeited land	4,105 11
Teachers' examination fees	5,621 49
Teachers' Institute fees	4,897 75
Transfer license privilege and franchise Taxes (Ch. 19 Sec. 60, Acts 1904)	280,195 40

Witness fees	8 00
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Total receipts General School Fund	\$ 820,405 87
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THE SCHOOL FUND.

Redemption of bonds, notes and stocks	\$ 50,300 00
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Total receipts The School Fund	\$ 50,300 00
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Recapitulation of Receipts.

State Fund	\$2,196,903 38
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General School Fund	820,405 87
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The School Fund	50,300 00
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Total receipts for Fiscal Year 1906	\$3,067,609 25
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*STATEMENT XL.**Disbursements for the fiscal year ending September 30, 1906.**STATE FUND.**Salary of Officers.*

Governor	\$ 5,000 00	
Auditor	4,500 00	
Treasurer	2,500 00	
Attorney General	2,500 00	
Secretary of State	4,000 00	
Adjutant General	1,500 00	
Librarian	1,000 00	
Janitor	1,200 00	
Keeper of Rolls	550 00	
		\$ 22,750 00

Judiciary.

Salary of Judges Supreme Court of Appeals	\$ 22,875 00	
Salary of Judges Circuit Court	58,487 50	
Compensation of Special Judges Circuit Court	3,530 00	
Mileage Judges Supreme Court	1,330 30	
Mileage Judges Circuit Court	2,433 30	
		\$ 88,606 10

Salaries of Clerks.

Governor's Office	\$ 4,220 00	
Auditor's Office	16,560 00	
Treasurer's Office	3,500 00	
Attorney General's Office	4,600 00	
Secretary of State's Office	9,900 00	
Supreme Court of Appeals' Office	10,704 45	
		\$ 49,484 45

State House Labor Fund.

Salary, engineer	\$ 1,200 00	
Salary, electrician	900 00	
Salary, night watchman	900 00	
Salary, night fireman	840 00	
Salary, day fireman	780 00	
Salary, six sweepers	4,320 00	
Salary, one messenger	325 00	
		\$ 9,285 00

Salaries of Annex Employees.

Salary, of assistant janitor for Annex	\$ 900 00
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Salary, three sweepers	2,439 83	
Salary, night watchman	900 00	
		\$ 4,239 83

Contingent Expenses.

Governor's Civil Contingent Fund.....	\$ 6,921 98	
Auditor's Office	2,676 25	
Treasurer's Office	400 00	
Attorney General's Office	943 89	
Secretary of State's Office	1,702 39	
Adjutant General's Office	792 96	
State Librarian's Office	883 50	
Supreme Court of Appeals	1,436 67	
		\$ 15,757 64

Capitol Building and Grounds.

Water for Capitol	\$ 575 00	
Lighting and heating Capitol building and grounds.	2,590 64	
Repairs and contingent expenses	3,333 69	
Cleaning, renovating and painting interior of Capitol	1,648 96	
Governor's mansion and grounds, furniture, the		
State's monogram	753 91	
Governor's mansion; general repair, iron fencing, etc.	13 46	
Governor's mansion and grounds, repairs and main-		
tenance	1,250 00	
		\$ 10,165 66

Militia.

Militia	\$ 43,544 19	
Salary, Armory Keeper	1,000 00	
Militia Fines	112 50	
		\$ 44,656 69

Refunding Taxes to Counties, Districts, etc.

Redemption of real estate at Auditor's Office to		
counties and districts	\$ 6,819 19	
Redemption of real estate at Auditor's Office to		
municipalities	1,048 07	
Railroad taxes to counties and districts	521,042 91	
Railroad taxes to municipalities	52,385 99	
		\$ 581,296 16

Printing, Binding and Stationery.

Printing, binding and stationery	\$ 28,034 04	
Printing and binding Supreme Court Reports	1,316 40	
		\$ 29,350 44

House of Delegates, Session of 1905.

Contingent expenses	\$ 497 50	
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West Virginia University.

Salaries of teachers	\$ 55,000 00	
Gardeners	1,000 00	
Night watchman	1,400 00	
Janitors	4,000 00	
School of Music	3,000 00	
School Fine Art	2,500 00	
College of Agriculture	5,000 00	
College of Medicine	4,000 00	
Regents' expenses	1,200 00	
Cadet books	2,000 00	
Advertising	1,000 00	
University Printing	2,500 00	
Repairs to buildings	2,500 00	

Fire protection	300 00	
Library	2,500 00	
Law library	1,000 00	
Gymnasium	1,500 00	
Current and contingent expenses	4,500 00	
Apparatus	1,500 00	
Blackboards, desks, etc.	500 00	
Stone wall	1,500 00	
Furniture	1,000 00	
Improving grounds, roads and pavements	2,000 00	
Heat, water and light	3,000 00	
Furniture for President's house and executive office.	1,500 00	
Heating, repairs	1,000 00	
Engineering equipment	12,000 00	
Land purchase	4,087 50	
Library building	5,000 00	
Armory	1,500 00	
Mechanical Hall	1,250 00	
Fencing	250 00	
Athletics	1,000 00	
		\$ 131,987 50

Preparatory Branch University at Montgomery.

Teachers' fund	\$ 4,500 00	
Contingent expenses	250 00	
Janitor	600 00	
Library and apparatus	300 00	
Furniture and fixtures	600 00	
Fuel, light and telephone	1,000 00	
Repairs	300 00	
Regents' expenses	250 00	
		\$ 7,800 00

Preparatory Branch University at Keyser.

Salaries of teachers	\$ 6,900 00	
Salaries of Secretary, Treasurer and per diem and expenses Board of Regents	1,125 00	
Janitor	540 00	
Grading grounds and walks	1,000 00	
Building retaining wall	1,500 00	
Physical and chemical laboratories	300 00	
Gymnasium	200 00	
Furniture for two literary halls	200 00	
Additional furniture and equipment for recitation and demonstration room	400 00	
Music department	400 00	
Library and reading room	850 00	
Contingent expenses	750 00	
Fuel and light	650 00	
Repairs to buildings, etc.	450 00	
		\$ 15,265 00

Normal Schools.

Support of normal schools and branches	\$ 30,000 00	
Additional expenses	16,000 00	
Salary Secretary	200 00	
Travelling expenses Board of Regents	1,219 58	
Education and Normal School training of colored teachers	2,000 00	
		\$ 49,419 58

Concord Normal School.

Library and apparatus	\$ 500 00
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Repairs	400 00	
Contingent expenses	500 00	
Fuel and light	1,000 00	
Furniture	800 00	
Janitor	400 00	
Lighting dormitory, furnace and fire escape	600 00	
Piano	200 00	
		\$ 3,900 00

Fairmont Normal School.

Furniture	\$ 200 00	
Library and apparatus	500 00	
Repairs	500 00	
Contingent expenses	500 00	
Janitor	700 00	
Fuel, water and light	800 00	
Gymnasium	200 00	
Piano	200 00	
Walk and walls	250 00	
Physical apparatus	200 00	
Dormitory, plumbing, heating and lighting apparatus, etc.	17,500 00	
		\$ 21,550 00

Glenville Normal School.

Repairs	\$ 200 00	
Contingent expenses	500 00	
Library and apparatus	500 00	
Janitor	500 00	
Fuel and light	400 00	
Water	375 00	
		\$ 2,475 00

Marshall College Normal School.

Library and apparatus	\$ 1,000 00	
Furniture	700 00	
Contingent expenses	700 00	
Repairs	500 00	
Fuel, water and light	1,500 00	
Janitor	1,000 00	
Physical apparatus	250 00	
Sewer and grading	500 00	
Piano	300 00	
Boys' closet	250 00	
Gymnasium	300 00	
Fencing	500 00	
Remodeling rooms	250 00	
New building, plumbing, heating and lighting	80,154 00	
		\$ 87,904 00

Shepherd College Normal School.

Repairs	\$ 150 00	
Library and apparatus	500 00	
Contingent expenses	400 00	
Janitor	600 00	
Fuel and light	700 00	
Gymnasium	200 00	
Piano	200 00	
Furniture	350 00	
Seating auditorium	500 00	
Electric fixtures	100 00	
Drain pipes and pump house	200 00	
		\$ 3,900 00

West Liberty Normal School.

Library and apparatus	\$	500 00	
Furniture		100 00	
Fuel and lights		500 00	
Janitor		400 00	
Repairs		500 00	
Contingent expenses		500 00	
Pavement		150 00	
Cases for physical apparatus		50 00	
Pump		200 00	
			\$ 2,900 00

West Virginia Colored Institute.

Current expenses	\$	1,500 00	
Expenses Board of Regents		500 00	
Janitors		500 00	
Fuel		1,600 00	
School and dormitory furniture		650 00	
Grading grounds and building walks		250 00	
Engineer		450 00	
Domestic science		200 00	
Repairs to buildings and furniture		600 00	
Kitchen and dining room equipment		150 00	
Agriculture		500 00	
Teachers' salaries		12,000 00	
Cover books and stationery		350 00	
Printing department		250 00	
Library and reading room		100 00	
Mechanical department		250 00	
Carpets, rugs, etc.		300 00	
Girls' domestic science building		6,783 54	
Repairs to fences		100 00	
Band instructor		100 00	
Sewerage connection new building		125 00	
Student labor		500 00	
Electric light and fixtures		250 00	
Changing heating system new building		150 00	
Improving river landing		500 00	
			\$ 28,658 54

Bluefield Colored Institute.

Teachers' fund	\$	4,800 00	
Repairs to furnishing		100 00	
Janitor's fund		500 00	
Fruit culture and practical gardening		250 00	
Fuel and light		900 00	
Repairing heating apparatus in old building		250 00	
Fund for repairs to buildings		500 00	
Engineer's fund		300 00	
Bath tub and toilet fixtures for girl's dormitory ...		150 00	
Water rent fund		150 00	
Piano		200 00	
Range and attachment for girls' kitchen		75 00	
Library, chemical and physical apparatus		800 00	
Completing furnishing girls' dormitory		250 00	
Expenses Board of Regents		600 00	
Additions to girls' laundry		150 00	
Contingent expenses		800 00	
Completing Addition to Mahood Hall		750 00	
Girls' industrial work fund		500 00	
Heating Mahood Hall		625 00	

Construction of cisterns	150 00	
Painting boys' dormitory	125 00	
Purchasing additional land, Norfolk & Western R R. Co.	3,500 00	
		\$ 16,425 00

West Virginia Colored Orphans' Home and Industrial School.

Teachers' salaries		\$ 1,500 00
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Storer College.

Tuition, room rent, etc.	\$ 1,000 00	
Industrial department	1,500 00	
		\$ 2,500 00

West Virginia Schools for the Deaf and Blind.

Current expenses	\$ 45,000 00	
Travelling expenses	2,500 00	
Contingent expenses	600 00	
Fund for colored pupils	1,000 00	
Fund for water works	2,000 00	
Clothing, furnished indigent pupils	2,393 95	
		\$ 53,493 95

West Virginia Reform School.

Current expenses	\$ 32,000 00	
Officers' salaries	18,000 00	
Expenses, Board of Directors	800 00	
Transportation of inmates	1,500 00	
New laundry	500 00	
Re-modeling, painting, repairs to buildings	2,500 00	
Contingent expenses	800 00	
Library and school furniture	250 00	
Sanitary closets	500 00	
Hospital	5,000 00	
Carpentry, blacksmith-shops and equipment	2,000 00	
Additional water system	1,000 00	
Furniture	750 00	
Ministerial service and lectures	250 00	
Brick yard	750 00	
Completion, central dining hall, cold storage and bakery	4,000 00	
Central heating plant for heating Davison Hall, and central dining hall	5,000 00	
		\$ 75,600 00

Industrial Home for Girls.

Current expenses	\$ 17,000 00	
Board of Directors	700 00	
Lincoln cottage	2,250 00	
Transportation	1,000 00	
Farm	1,000 00	
Jones' cottage	1,250 00	
School house	1,250 00	
		\$ 24,450 00

Weston Hospital for Insane.

Current expenses	\$ 150,000 00	
Drugs	2,000 00	
Transportation of Patients	3,000 00	
Painting and repairs	8,000 00	
Wells and water supply	2,500 00	
Purchasing fancy articles for female patients to		

work with	150 00	
New carpets, furniture, etc	500 00	
Water tank and equipment for fire protection.....	1,250 00	
Farm and garden	400 00	
		\$ 167,800 00

Second Hospital for Insane.

Current expenses	\$ 60,000 00	
Transportation fund	3,200 00	
Repairs and paint fund	3,500 00	
New furniture for wards	1,500 00	
Drug fund	1,000 00	
Farm fund	1,000 00	
Machinery for laundry and alteration of old kitchen.	5,000 00	
		\$ 75,200 00

West Virginia Asylum.

Current expenses	\$ 52,000 00	
Enlarging old building for colored insane	6,000 00	
Roads and walks	1,500 00	
Drugs	750 00	
Transportation	500 00	
Safe	250 00	
Painting and repairs	1,500 00	
Furnishing fund	2,000 00	
Wells and water supply	1,000 00	
Additional machinery for laundry	675 00	
		\$ 66,175 00

State Board of Health.

Expenses	\$ 2,000 00	
Fees for examination	1,502 51	
		\$ 3,502 51

State Board of Agriculture.

Total expenses, including salaries of officers	\$ 7,000 00	
Destruction of diseased animals	2,015 00	
		\$ 9,015 00

Inspectors of Mines.

Salary of Chief Mine Inspector	\$ 1,800 00	
Salaries seven assistant mine inspectors	8,200 00	
Travelling expenses	3,977 03	
Contingent expenses	855 74	
Clerk hire	965 00	
Testing and examining oil	350 00	
Printing and distributing reports	57 69	
		\$ 16,205 46

Miners' Hospital No. 1.

Maintenance Fund	\$ 17,500 00	
Improvements and betterments	1,000 00	
		\$ 18,500 00

Miners' Hospital No. 2.

Maintenance Fund	\$ 17,500 00	
Repairs and improvements	3,000 00	
		\$ 20,500 00

Miners' Hospital No. 3.

Maintenance Fund	\$ 18,958 35	
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Repairs and improvements	3,000 00	
		\$ 21,958 35

Bureau of Labor.

Salary of Commissioner of Labor	\$ 1,500 00	
Salary of Assistant Commissioner of Labor	999 98	
Contingent expenses	1,150 00	
Expenses of Free Employment Bureau	810 00	
		\$ 4,459 98

Commissioner of Banking.

Salary of Commissioner	\$ 1,375 00	
Salary of Assistant Commissioner	1,100 00	
Traveling expenses	600 00	
Traveling expenses of Assistant	300 00	
Contingent expenses	563 33	
		\$ 3,938 33

State Tax Commissioner.

Fitting up office, clerks, etc.	\$ 1,661 03	
Salary of Commissioner	4,333 35	
Salary of clerks, assistants and expenses	8,978 66	
		\$ 14,973 04

Game and Fish Warden.

Salary	\$ 1,000 00	
Contingent expenses	255 13	
		\$ 1,255 13

State Geological and Economic Survey.

Survey	\$ 15,000 00	
Salaries of geological staff	5,000 00	
Preparation and publication of reports	5,000 00	
Assistants and expenditures	2,000 00	
		\$ 27,000 00

Support of Lunatics.

Support of lunatics in jail		\$ 2,701 95
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Criminal Charges.

Criminal charges	\$ 100,000 00	
Extradition of criminals	1,965 14	
		\$ 101,965 14

Special Appropriations.

Battle monument, Pt. Pleasant	\$ 5,000 00	
Board of Pardons, salary of Pardon Attorney	1,500 00	
Board of Pardons, expenses of Pardon Attorney	262 05	
Destruction and classification of records	78 67	
Distribution of Acts and Journals, 1905	136 55	
Emergency Fund:		
Tiling lower floor Capitol Building	\$ 5,192 00	
Plastering, etc., lower floor Capitol Building	170 48	
Three revolving doors, Capitol Building	1,500 00	
S. G. Smith, collecting delinquent licenses	99 00	
Second Hospital Insane, current expenses	12,000 00	18,961 48
House Joint Resolution No. 43		11,205 30

Humane Society	7,500 00	
Insurance on Public Buildings	10,987 03	
Pharmacy	500 00	
Preventing pollution of New and Great Kanawha Rivers	250 00	
Publishing list of delinquent corporations	409 52	
Purchase Library, Attorney General's Office	1,388 10	
Purchasing and binding books State Library	1,845 00	
Purchasing and binding books State Library (Char- les Town)	250 00	
Re-assessment of lands	83,834 35	
Refunding erroneous payments into the treasury....	1,636 17	
Re-printing Supreme Court reports	1,792 81	
San Jose Scale	1,968 88	
State Agents of funds collected	1,181 84	
State Bureau of Archives and History	2,244 57	
Transfer balances sheriffs' accounts	866 92	
Transfer of license privilege and franchise taxes col- lected (Ch. 19, Sec. 60, Acts 1904)	280,195 40	
Traveling expenses Auditor and clerks, examination of institutions, (Ch. 1. Sec. 8, Acts 1903)	129 89	
Vaccine Agents, salary	87 50	
Vaccine Agents, purchase of vaccine matter	50 50	
		\$ 434,212 53

Miscellaneous Appropriations.

John A. Fleming, ex-sheriff of Harrison Co., over- paid license taxes	87 50
Total disbursements State Fund	\$2,325,247 96

General School Fund.

State Supt. of Free Schools, salary	\$ 3,000 00
State Supt. of Free Schools, salary of chief clerk...	1,800 00
State Supt. of Free Schools, salaries of other clerks.	2,200 00
State Supt. of Free Schools, salary of stenographer.	900 00
State Supt. of Free Schools, expenses (Art. 12, Sec. 2, of Constitution)	546 35
State Supt. of Free Schools, Contingent expenses...	1,654 96
State Supt. of Free Schools, printing, binding and stationery	7,879 68
State Supt. of Free Schools, purchase of books	100 00
	\$ 18,080 99

Miscellaneous.

Compensation of Institute Instructors	\$ 5,988 49
Cost of certification, publication and sale of delinquent taxes	1,532 83
Distribution of General School Fund to counties and districts	672,092 22
Excess of purchase money on forfeited land (Ch. 105, Sec. 16, Code)	293 55
Publishing sale of delinquent lands	583 60
Refunding erroneous payments into State Treasury	477 22
Salaries of County Superintendents' of Schools	25,600 00
State Agents, of funds collected	115 90
Transfer of balances, sheriffs' accounts	624 14
Uniform examinations	3,558 17
Total disbursements, General School Fund	\$ 728,947 11

The School Fund.

Purchase of bonds and notes	\$ 45,300 00
Total disbursements, The School Fund	\$ 45,300 00

Recapitulation of Disbursements.

State Fund	\$2,325,247 96
General School Fund	728,947 11
The School Fund	45,300 00
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Total disbursements for Fiscal Year, 1906	\$3,099,495 07

STATEMENT XLI.
Condition of The School Fund on the Thirtieth Day of September, 1906.

Date	INVESTMENTS.	No.	Serial Number.	Redeemable.	INTEREST.		Denomina- tion.	Amount
					Rate.	Payable.		
Nov. 10, 1890	BONDS.							
Jan. 1, 1896	Alderson Town, Monroe County	41 to 4		Nov. 10, 1914	6	November 10	\$ 500 00	2 000 00
Oct. 1, 1902	Berkeley County	17061 to 230		Jan. 1, 1929	4	January & July	500 00	86 000 00
Jan. 1, 1902	Bradford Building Co.	1001 to 100		1907-1922	4	April 1, Oct. 1	500 00	50 000 00
Jan. 1, 1902	Braxton County	601 to 60		1912-1925	4	Jan. 1, July 1	500 00	30 000 00
Aug. 10, 1901	Buckhannon, Upshur County	1801 to 190		1906-1921	4	August 10	100 00	19 000 00
June 1, 1906	Cabell County 4% Per Cent. Gold Bonds	601 to 60		1, 1926	4 1/2	June 1	1,000 00	60 000 00
Oct. 1, 1902	Calro Water Works, Ritchie County	401 to 40		1912-1922	5	October 1	100 00	4 000 00
Sept. 1, 1903	Charleston Milling & Produce Co.	951 to 95		1906-1923	5	September 1	500 00	47 500 00
June 1, 1901	Citizens Building Assn. of Parkersburg	51 to 5		1, 1906	4 1/2	October 1, Oct. 1	10,000 00	50 000 00
Oct. 1, 1894	Clay County	154, 11, 12 and 14 to 25		On or before	5	April 1, Oct. 1	1,000 00	15 000 00
Jan. 1, 1902	Clay County 5 Per Cent. Bonds	1301 to 30		Jan. 1, 1933	5	January 1	1,000 00	30 000 00
June 15, 1892	Elizabeth Ind. School Dist., Wirt County	121 to 12		June 15, 1913	5	January 1	500 00	10 000 00
Apr. 27, 1898	Exchange Building, Wirt County	251 to 25		May 1, 1928	5	June 15	500 00	6 000 00
Dec. 5, 1902	Greenbrier Building Assn., Parkersburg	61 to 6		Dec. 5, 1912	4 1/2	May 1	500 00	12 500 00
Jan. 1, 1902	Hotel Kanawha Company	1101 to 110		1, 1917	4	June 5, Dec. 5	10,000 00	60 000 00
May 1, 1903	Huntington Dist. Bd. Education Sch. Bonds	501 to 50		1903-1908	5	January 1	500 00	11 000 00
Dec. 19, 1902	Kingwood Town, Preston County	114 to 10		1912-1932	5	May 1, Nov. 1	500 00	45 000 00
Aug. 5, 1896	New Cumberland	2001 to 200		1908-1928	5	December 19	100 00	25 000 00
July 1, 1902	Parkersburg District, Wood County	871 to 87		1912-1936	5	August 5	100 00	1 000 00
Sept. 22, 1897	Point Pleasant Town, Mason County	601 to 60		1, 1927	5	July	100 00	7 000 00
Sept. 1, 1901	Ravenswood Independent School District	119 to 19		1911-1935	4	October 1	1,000 00	87 000 00
May 20, 1899	Ripley Ind. School District, Jackson Co.	701 to 70		1909-1919	4	September 1	500 00	30 000 00
Dec. 16, 1901	Ronceverte Town Elec. Light, Jackson Co.	981 to 98		1911-1935	4	May 1, Nov. 1	500 00	5 500 00
Sept. 1, 1902	Ronceverte, Town of (Water Wks. & Swire.)	381 to 38		1910-1925	5	December 16	100 00	7 000 00
Aug. 1, 1905	Spencer Ind. School District, Roane Co.	101 to 10		1912-1922	5	September 1	500 00	8 800 00
July 1, 1895	Tygart Ind. School District, Roane Co.	51 to 5		Any time after 1913	6	September 1	500 00	18 000 00
Sept. 22, 1897	Wheeler Ind. School District, Wood County	501 to 50		1900-1925	6	July 15	500 00	5 000 00
Nov. 1, 1891	Wheeler City	1891-1921		1, 1927	5	July 1	1,000 00	8 000 00
Nov. 1, 1891	Wheeler City	1891-1921		1910-1925	4 1/2	October 1	100 00	5 000 00
Nov. 1, 1891	Wheeler City	1891-1921		1910-1925	4 1/2	January 1	100 00	5 000 00
Nov. 1, 1891	Wheeler City	1891-1921		1891-1921	4 1/2	November 1	100 00	13 400 00
Nov. 1, 1891	Wheeler City	1891-1921		1891-1921	4 1/2	November 1	300 00	5 000 00

STATEMENT XLI.—Continued.
Condition of The School Fund on the Thirtieth Day of September, 1906.

Date.	INVESTMENTS.	No	Serial Number.	Redeemable.	INTEREST.		Denomina- tion.	Amount.
					Rate.	Payable.		
Nov. 1, 1881	BONDS.							
Apr. 2, 1906	Wheeling City	7	Not consecutive	1891-1921	4½	November 1.....	\$ 1,000 00	\$ 7,000 00
	Williamson City, Public Improvements,	73	1 to 73.....	1916-1896	6	April 2.....	500 00	36,500 00
	Total Bonds							\$ 832,200 00
Apr. 4, 1906	LOANS.							
Feb. 16, 1903	Case Manufacturing Company	1		April 14, 1912	5	Oct. 17, Apr. 17	8,800 00	8,800 00
	Hawkins, E. B.	1		Feb. 16, 1908	5	February 16	40,000 00	40,000 00
Nov. 28, 1902	Lewisburg Female Institute	1		Nov. 28, 1907	5	May 28, Nov. 28	10,000 00	10,000 00
Mch. 31, 1903	Pence, A. P.	1		Nov. 28, 1905	5	May 28, Nov. 28	5,000 00	5,000 00
	Total Loans			March 31, 1913	5	Sept. 30, Mch. 31	9,000 00	9,000 00
								\$ 72,800 00
July 5, 1870	STOCKS.							
June 6, 1870	First National Bank, Fairmont	1000	Cert. No. 14.....			Jan. 15, July 15	50 00	50,000 00
	Parkersburg National Bank, Parkersburg....	400	Cert. No. 70.....			January & July	100 00	40,000 00
	Total par value of stock							\$ 90,000 00
	Total Investments—Bonds, Loans and Stocks							\$ 995,000 00
	Balance in the Treasury uninvested September 30th, 1906							5,000 00
	Total Amount of the School Fund, invested and uninvested, September 30th, 1906							\$ 1,000,000 00

STATEMENT XLII.
Assessed Valuation of Railroads and Taxes Paid Thereon for the Year 1905.

RAILROAD COMPANY.	Assessed Valuation.	State Tax.	School Tax.	County Tax.	District Tax.	Municipal Tax.	Total Tax.
Baltimore & Ohio (Main Line).....	\$ 6,154,677 75	8,401 15	3,600 49	\$ 40,356 84	\$ 37,348 73	\$ 12,068 35	\$ 101,761 36
Parkersburg Branch (B. & O.).....	1,790,550 00	2,444 11	1,047 47	11,065 00	11,155 82	1,708 09	27,440 49
Wheeling, Pittsburg & Baltimore (B. & O.).....	143,234 50	188 52	83 76	990 72	981 47	140 11	2,341 61
Fairmont, Morgantown & Pittsburg (B. & O.).....	432,619 00	590 53	253 08	3,052 66	2,101 62	437 74	6,435 63
Ohio River (B. & O.).....	2,686,035 00	2,779 20	1,191 09	15,330 67	13,423 24	2,020 47	35,747 67
Grafton & Belington (B. & O.).....	634 75	894 41	272 04	4,848 84	3,028 25	365 83	9,256 68
Monongahela River (B. & O.).....	483,087 00	659 41	282 62	3,027 54	8,028 25	409 63	7,407 45
Winchester & Potomac (B. & O.).....	164,743 70	224 87	96 38	1,111 66	552 40	82 33	2,107 64
Huntington & Big Sandy (B. & O.).....	110,325 00	150 60	64 54	733 49	870 57	718 56	2,538 06
Farmington, Shinnston & Clarksburg (B. & O.).....	11,715 00	15 99	6 85	97 08	55 40	.....	175 32
West Virginia & Clarksburg (B. & O.).....	771,081 00	1,052 31	451 10	5,749 17	4,217 03	439 73	11,909 54
Ravenswood, Spencer & Glenville (B. & O.).....	145,229 00	186 24	84 76	1,500 00	1,065 21	116 52	2,967 96
South Branch (B. & O.).....	91,397 00	125 45	53 76	896 17	852 18	.....	428 45
Berkeley Springs & Potomac (B. & O.).....	51,349 50	60 84	21 75	210 39	145 24	.....	914 35
Ripley & Mill Creek Valley (B. & O.).....	47,359 20	63 56	23 17	445 54	373 58	.....	1,077 10
Point Pleasant, Buckhannon & Tygarts Valley (B. & O.).....	47,076 00	91 67	39 19	677 57	357 18	7 69	1,077 10
West Virginia Short Line (B. & O.).....	588,419 00	734 68	314 06	2,917 84	3,875 00	288 93	8,111 18
Paw Paw (B. & O.).....	14,723 50	55 98	24 00	139 39	319 91	.....	739 78
Keokuk Valley Branch (B. & O.).....	94,711 50	123 82	53 07	550 90	100 48	.....	256 57
Cherry Run & Potomac Valley (B. & O.).....	59,630 00	81 38	53 07	550 90	317 87	.....	1,045 66
Patterson Creek & Potomac (B. & O.).....	22,335 00	30 49	34 88	290 65	174 39	.....	581 30
Burnersville Branch (B. & O.).....	19,574 50	28 71	13 06	254 08	58 07	.....	355 70
Berryburg Branch (B. & O.).....	28,245 00	38 55	16 53	304 25	80 73	.....	329 55
Stanton Branch (B. & O.).....	284,372 50	388 17	166 35	2,090 10	1,612 21	24 87	4,354 85
Pickens Branch (B. & O.).....	16,063 00	21 97	9 42	109 84	73 75	108 02	214 98
Baker Branch (B. & O.).....	5,824 50	7 96	3 40	42 70	28 49	.....	82 55
Hardman Branch (B. & O.).....	7,280 00	9 91	4 25	40 53	36 72	10 62	102 03
Frog Hollow Branch (B. & O.).....	24,676 00	34 55	14 81	219 01	141 89	.....	510 26
Big Sandy, East Lynn & Guyan.....	30,920 00	40 85	17 50	393 02	295 03	24 26	680 66
Belington & North Lyn.....	359,656 25	490 63	210 40	4,116 36	2,502 16	712 00	8,031 85
Belington & Beaver Creek.....	10,639 20	14 52	6 22	51 87	67 42	72 81	212 64
Bluefield & Hinton Electric.....	31,650 00	43 20	18 52	201 79	198 61	22 50	494 62
Cairo & Kanawha Valley.....	55,916 30	76 32	32 71	436 14	551 02	.....	1,096 19
Campbells Creek.....	190,173 96	259 58	111 25	1,181 70	1,424 83	1,846 49	4,326 85
Camden Interstate.....	4,677,649 40	6,384 99	2,736 42	34,789 07	40,932 32	6,494 25	91,397 05
Chesapeake & Ohio.....	242,897 90	381 56	142 10	1,894 81	2,486 67	.....	4,854 94
Kanawha Railway (O. & O.).....	45,752 30	62 45	26 78	312 25	401 48	.....	802 94
Twenty Mile Branch (O. & O.).....	.....	.....	.....	.....	.....	.....	.....

STATEMENT XLIII.

Assessed Valuation of Railroads and Taxes Paid Thereon for the Year 1905.—Continued.

RAILROAD COMPANY.	Assessed Valuation.	Taxes.				Total Tax.
		State Tax.	School Tax.	County Tax.	District Tax.	Municipal Tax.
Greenbrier Railway (C. & O.)	\$ 498,910.50	\$ 674.19	\$ 288.94	\$ 2,080.78	\$ 2,550.67	\$ 70.74
Piney Creek Branch (C. & O.)	68,100.75	82.96	39.84	587.63	1,705.08	65.11
Guyandotte Valley Branch (C. & O.)	256,799.40	350.52	150.23	2,136.14	1,732.02	65.11
Coal & Coke	898,515.25	1,168.93	502.23	8,924.38	6,862.76	219.36
Cumberland & Pennsylvania	11,683.00	15.90	6.84	43.90	68.11	65.51
Cumberland Valley & Martinsburg	214,023.50	292.15	123.21	1,245.94	886.12	104.01
Coal River & Western	170,163.50	95.71	41.05	947.29	864.12	1,788.76
Dry Fork	114,064.50	135.70	46.03	363.71	396.03	2,068.25
Deepwater	4,872.25	6.19	2.45	33.02	38.58	2,068.25
Elk & Gauley	8,872.50	11.50	4.86	35.81	39.10	73.82
E. Liverpool Bridge & Electric	33,150.00	113.50	48.64	619.56	485.69	1,583.80
Fairmont & Charlesburg Traction Co	151,840.50	207.26	88.82	813.27	1,062.52	2,044.30
Glade Creek & Raleigh	22,875.00	31.23	13.36	108.04	225.18	462.84
Holly River & Addison	67,489.00	(a) 72.18	30.94	265.36	257.78	627.26
Island Creek	52,876.40	13.65	5.85	73.13	39.00	131.63
Kanawha & Michigan	21,175.00	13.43	5.85	39.00	39.00	131.63
Kanawha & Glen Trench & Eastern	1,349,025.90	1,841.43	789.18	10,084.50	12,031.74	2,486.84
Kelleys Creek Improvement Co.	19,981.80	27.24	11.67	155.20	208.05	24.38
Kanawha & Pocahontas	24,518.20	33.49	14.34	186.46	251.00	28.68
Kanawha & Coal River	83,396.70	113.71	48.73	651.02	846.77	1,690.23
Kelleys Creek & Northwestern	28,730.00	38.46	15.64	208.50	209.71	1,690.23
Kanawha Valley Traction Co	40,375.00	55.12	23.62	303.68	413.84	863.24
Little Kanawha	54,668.60	74.65	31.98	427.88	584.86	492.47
Lorana	112,407.50	153.44	65.75	953.86	846.22	1,611.81
Lorantown & Kingwood	9,350.00	(a)	64.95	1,191.85	656.80	2,188.59
Norfolk & Western	111,010.50	151.53	64.95	50,316.52	43,647.13	111,112.13
Jaeger & Southern (N. & W.)	5,581,951.25	7,619.36	3,265.45	50,316.52	43,647.13	6,263.67
Big Sandy Branch (N. & W.)	26,950.00	36.76	15.77	238.64	236.64	21.24
Pittsburg, Cincinnati, Chicago & St. Louis	378,051.50	516.04	221.17	2,935.09	1,981.28	6,055.29
New Cumberland Branch (P. O. C. & St. L.)	457,438.25	624.40	207.00	1,790.94	1,790.55	6,247.49
Pittsburg, Wheeling & Kentucky (P. O. C. & St. L.)	333,843.75	455.01	195.01	1,824.51	1,824.51	5,801.45
Wheeling Terminal	698,824.88	953.90	408.82	4,922.99	3,491.87	11,203.09
Pickens & Addison	307,345.00	419.53	179.80	1,536.56	1,699.13	5,072.22
Pennsboro & Harrisville, Ritchie County	26,620.00	36.34	15.57	216.70	1,193.43	5,462.04
Preston	16,175.00	(a)	5.96	94.24	56.22	170.81
Panther	10,175.00	13.86	11.97	229.41	179.54	448.85
Potomac Valley	37,968.50	51.82	22.21	214.69	196.19	484.91

Pan Handle Traction Co.....	109,066 10	148 88	63 90	805 92	527 35	79 82	1,635 77
Parkersburg & Marietta Interurban.....	218,372 55	298 08	127 74	1,294 08	1,533 75	1,563 27	4,941 82
Roaring Creek & Belington.....	91,990 00	125 57	53 81	1,887 69	743 40	32 51	1,832 98
S. George.....	10,477 50	14 30	6 14	61 90	78 66	93 95	1,254 88
The Pullman Co.....	108,850 16	141 89	60 82	703 55	712 65	149 39	1,823 51
The City Railway.....	178,252 20	147 50	65 88	521 64	623 97	688 08	2,960 17
Union Utility Co.....	70,739 10	86 54	11 68	12,367 35	432 73	572 95	2,583 05
West Virginia Central & Pittsburgh.....	1,897,532 00	2,548 02	1,110 92	12,367 35	13,610 03	2,582 75	32,168 30
Piedmont & Cumberland (W. Va. O. & P.).....	194,582 00	145 47	132 54	1,543 14	311 68	32 75	1,889 14
Coal & Iron (W. Va. O. & P.).....	194,186 90	245 02	113 59	1,592 63	1,291 68	18 32	2,810 04
Wheeling.....	83,750 90	118 41	55 75	1,572 63	893 17	8 90	1,733 93
West Virginia Northern.....	39,032 50	154 52	23 38	433 59	317 47	.....	1,826 84
West Virginia Southern.....	30,101 40	41 08	17 61	234 79	337 52	.....	631 00
Wheeling & Tyngsboro Terminal.....	251,515 00	343 32	147 13	1,961 82	980 91	.....	3,433 18
Wheeling & Tyngsboro.....	91,845 40	(a)	.....	.....	.....	.....	.....
Wheeling Traction.....	353,238 40	482 17	208 64	1,672 17	2,085 56	2,363 09	6,790 63
Wheeling & Elm Grove.....	245,888 00	394 95	143 55	1,415 49	1,533 25	848 35	4,275 59
Total.....	\$36,027,837 85	\$ 48,908 67	\$ 20,982 15	\$ 285,504 57	\$ 250,675 10	\$ 52,070 45	\$ 638,120 94

(a) Unpaid and certified to Sheriff for collection.

STATEMENT XLIII.
Assessed Valuation of Railroads in Detail by Counties, 1905.

RAILROADS AND COUNTIES.	Main Line.		Second Main Line or Br'ches		Sidings.		Rolling Stock		Value of Tools and Machinery.	Value of B'ld'gs Grounds & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Taxable Property.
	L'ng'h	Value per Mile.	L'ng'h	Value per Mile.	Lang'h	Value per Mile.	Com-puted	Mile of Main Line.					
	Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Dols.	Dols.	Dols.	Dols.	Dols.
Penna R. R. System—													
Pitts. Cin., Cblc. & St. L. Ry.	6 24	15,400 00	6 24	5,500 00	18 27	2,750 00	6 53	8,915 00	915 00	9,185 00	718 30	186,430 00	438,121 75
Brooke	58	15,400 00	58	5,500 00	1 44	2,750 00	58	8,915 00	.....	.....	63 80	.....	21,316 50
Bridge	29	.....	29	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	7 11	.....	7 11	.....	19 71	.....	7 11	.....	915 00	9,185 00	782 10	186,430 00	457,438 25
New Cumberland Branch.													
Hancock	22 15	4,950 00	.....	.....	8 06	2,475 00	22 15	8,830 00	1,700 00	5,250 00	1,218 25	.....	333,343 00
Pitts. Wheeling & Ky. R. R.													
Brooke	15 20	13,200 00	.....	.....	5 90	3,025 00	15 20	8,842 00	1,450 00	3,575 00	886 00	.....	358,746 90
Ohio	11 29	13,200 00	.....	.....	8 81	3,025 00	11 29	8,842 00	1,500 00	17,250 00	620 95	.....	294,875 38
Marshall	1 55	13,200 00	.....	.....	3 29	3,025 00	1 55	8,842 00	.....	1,000 00	85 25	.....	45,202 60
Totals	28 04	.....	.....	.....	18 00	.....	28 04	.....	2,950 00	21,825 00	1,542 20	.....	686,824 88
Wheeling Terminal Ry.													
Ohio	5 74	11,000 00	.....	.....	7 17	3,300 00	5 74	1,650 00	650 00	34,200 00	5,340 00	150,000 00	283,382 00
Marshall	1 54	11,000 00	.....	.....	99	3,300 00	1 54	1,650 00	.....	.....	1,215 00	.....	23,963 00
Totals	7 28	.....	.....	.....	8 16	.....	7 28	.....	650 00	34,200 00	6,555 00	150,000 00	307,345 00
Totals for System	64 58	.....	7 11	.....	53 93	.....	64 58	.....	6,215 00	70,460 00	10,087 00	328,430 00	1,796,361 98
B. & O. R. R. System.													
B. & O. (Main Line) Railroad.													
Jefferson	12 51	9,900 00	12 51	5,500 00	14 89	3,025 00	12 51	4,950 00	880 00	9,900 00	.....	.....	310,400 75
Berkeley	18 80	9,900 00	18 80	5,500 00	23 30	3,025 00	18 80	4,950 00	2,200 00	42,900 00	.....	.....	498,162 50
Morgan	42 50	9,900 00	42 50	5,500 00	31 42	3,025 00	42 50	4,950 00	2,420 00	13,750 00	.....	.....	976,060 50
Hampshire	10 90	9,900 00	10 90	5,500 00	6 49	3,025 00	10 90	4,950 00	1,650 00	5,060 00	.....	.....	248,157 25
Mineral	14 72	9,900 00	14 72	5,500 00	44 10	3,025 00	14 72	4,950 00	66,000 00	82,500 00	.....	.....	591,454 50

Preston.....	32 09	9,900 00	31 07	5,500 00	25 10	3,025 00	32 09	4,950 00	4,400 00	16,500 00	744,249 00
Taylor.....	17 76	9,900 00	17 57	5,500 00	13 91	3,025 00	17 76	4,950 00	104,500 00	71,500 00	578,448 75
Marion.....	41 99	9,900 00	2 89	5,500 00	39 94	3,025 00	41 99	4,950 00	16,500 00	81,250 00	838,915 00
Wetzel.....	10 15	9,900 00			4 12	3,025 00	10 15	4,950 00	1,320 00	5,875 00	170,385 50
Marshall.....	37 32	9,900 00			34 78	3,025 00	37 32	4,950 00	46,200 00	44,090 00	923,758 50
Ohio.....	2 46	9,900 00			4 10	3,025 00	2 46	4,950 00	2,750 00	55,000 00	120,213 50
Wood.....									248,820 00	1,400 00	168,442 00
Totals.....	241 20		157 88		242 15		241 20		409,725 00	316,219 00	6,154,677 75
Parkersburg Branch											
Taylor.....	13 95	9,350 00	1 25	5,500 00	11 29	3,025 00	13 95	4,950 00	550 00	1,475 00	242,537 25
Harrison.....	22 96	9,350 00	2 18	5,500 00	24 47	3,025 00	22 96	4,950 00	2,750 00	27,500 00	444,589 75
Doddridge.....	20 74	9,350 00			4 21	3,025 00	20 74	4,950 00	550 00	5,500 00	315,887 25
Ritchie.....	28 06	9,350 00			5 56	3,025 00	28 06	4,950 00	550 00	7,150 00	387,177 00
Wood.....	19 42	9,350 00			14 87	3,025 00	19 42	4,950 00	13,200 00	55,000 00	380,887 75
Totals.....	103 13		3 43		60 40		103 13		17,600 00	96,625 00	1,790,559 00
Wheeling, Pitts. & Balto. R. R.											
Ohio.....	14 39	6,050 00			4 91	2,750 00	14 39	2,750 00	350 00	2,750 00	143,234 50
Fairm't. Morg't'n & Pitts. R. R.											
Marion.....	8 76	6,000 00			5 09	2,750 00	8 76	3,850 00	550 00	1,980 00	108,089 50
Monongahela.....	28 66	6,050 00			12 11	2,750 00	28 66	4,400 00	1,650 00	11,000 00	324,549 50
Totals.....	35 42				17 20		35 42		2,200 00	12,980 00	432,619 00
Ohio River R. R.											
Ohio.....	26 70	6,050 00			31 2	2,750 00	26 70	2,750 00	290 00	4,850 00	6,092 50
Marshall.....	12 20	6,050 00			4 69	2,750 00	12 20	2,750 00	590 00	7,025 00	257,990 00
Wetzel.....	13 80	6,050 00			2 88	2,750 00	13 80	2,750 00	575 00	9,175 00	129,747 50
Tyler.....	17 06	6,050 00			11 10	2,750 00	17 06	2,750 00	475 00	6,000 00	141,515 00
Pleasants.....	40 20	6,775 00			11 10	2,750 00	40 20	2,750 00	86,400 00	55,500 00	162,868 00
Wood.....	28 50	6,500 00			8 52	2,750 00	28 50	2,200 00	645 00	9,215 00	495,130 00
Jackson.....	51 86	6,500 00			9 59	2,750 00	51 86	2,200 00	1,650 00	24,275 00	239,815 00
Nason.....	17 50	5,500 00			4 62	2,750 00	17 50	2,200 00	550 00	4,045 00	450,987 00
Cabell.....											151,775 00
Totals.....	207 82				44 62		207 82		71,725 00	131,765 00	2,036,085 00
Grafton & Belington R. R.											
Taylor.....	8 68	6,600 00			1 64	2,750 00	8 68	3,850 00	190 00	825 00	96,231 00
Barbour.....	32 79	6,600 00			7 38	2,750 00	32 79	3,850 00	550 00	5,290 00	368,790 50
Totals.....	41 47				9 02		41 47		740 00	6,115 00	465,021 50
Monongahela River R. R.											
Marion.....	11 70	7,700 00			19 33	2,750 00	11 70	3,850 00	5,540 00	16,500 00	210,292 50
Harrison.....	18 54	7,700 00			18 73	2,750 00	18 54	3,850 00	550 00	6,600 00	272,794 50
Totals.....	30 24				38 06		30 24		6,090 00	23,100 00	488,087 00

Ripley & Mill Ok. Valley R. R. Jackson	13 00	3,025 00			811,320 00	13 00	550 00	110 00	2,205 00			49,856 20
Pt. Pl. Buck. & Tyg. Valley R. R. Barbour Upshur	8 38 8 20	3,025 00 2,750 00			031,650 00 381,650 00	8 38 8 20	1,100 00 1,100 00	55 00 55 00		85 00		34,672 00 82,337 00
Totals	16 58				41	16 58		110 00	85 00			67,009 00
W. Va. Short Line R. R. Wetzel Harrison	35 00 23 00	5,500 00 5,500 00			776,200 00 769,200 00	35 00 23 00	2,750 00 2,750 00	1,140 00 370 00	15,040 00 9,370 00			322,002 00 216,408 00
Totals	58 00				15 45	58 00		1,510 00	24,410 00			538,410 00
Paw Paw R. R. Marion	7 30	3,850 00			399,160 00	7 30	550 00	110 00	2,200 00			41,013 50
Raccoon Valley Branch. Preston	3 70	3,690 00			751,650 00			55 00				14,723 50
Cherry Run & Potom. Val. R. R. Berkeley Morgan	12 88	6,050 00			449,275 00			110 00	330 00			90,381 50 350 00
Totals	12 88				4 49			110 00	330 00			90,711 50
Patterson Ok. & Potomac R. R. Mineral	5 42	6,600 00	5 42	4,400 00								59,620 00
Burnersville Branch. Barbour	5 09	3,300 00			329,165 00				110 00			22,335 00
Berryburg Branch. Barbour	4 66	2,750 00			383,165 00			110 00	330 00			19,574 50
Sutton Branch. Braxton	5 63	3,300 00			102,165 00	5 63	1,100 00	110 00	1,680 00			28,245 00
Pickens Branch. Lewis	10 46	4,125 00			392,200 00	10 46	2,200 00		55 00			67,472 50
Upshur	33 84	3,300 00			517,165 00	33 84	1,650 00	440 00	6,905 00			180,906 50
Randolph	6 71	3,300 00			881,650 00	6 71	1,650 00	75 00	1,650 00			38,391 50
Totals	50 51				6 44	50 51		515 00	8,610 00			294,372 50
Baker Branch. Jefferson	4 13	3,300 00			146,165 00			55 00				16,068 00
Hardman Branch. Taylor	1 40	3,300 00			73,165 00							4,620 00
Preston					73							1,274 50
Totals	1 40				73							5,824 50

*STATEMENT XLIII.—Continued.
Assessed Valuation of Railroads in Detail by Counties, 1906.*

RAILROADS AND COUNTIES.	Main Line.		Second Main Line or Br'ches		Sidings.		Rolling Stock.		Value of Tools and Machinery.	Value of Bld'ngs Grounds & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Taxable Property.
	L'ng'h	Value per Mile.	L'ng'h	Value per Mile.	L'ng'h	Value per Mile.	Computed Mile of Main Line.						
	Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Dols.Cts	Dols.Cts	Dols.Cts	Dols.Cts	Dols.Cts
Balto. & O. R. R. System—Con. Frog Hollow Branch. Berkeley.....	2 64	\$2,750 00											\$ 7,280 00
Totals for System.....	1,072 48		166 23		500 80		1,032 56		337,420 00	802,865 00			14,082,518 15
Chesapeake & Ohio Ry. System— Main Line.													
Greenbrier.....	26 70	9,350 00	24 83	5,500 00	8 61	3,025 00	26 70	4,850 00	640 00	11,000 00	1,468 50		537,528 75
Monroe.....	3 47	9,350 00	2 47	5,500 00	1 37	3,025 00	3 47	4,850 00	110 00	1,650 00	190 85		74,801 10
Summers.....	33 27	9,350 00	31 40	5,500 00	16 13	3,025 00	33 27	4,850 00	1,550 00	27,500 00	1,829 85		728,134 10
Fayette.....	56 95	9,350 00	30 17	5,500 00	36 01	3,025 00	56 95	4,850 00	1,100 00	11,000 00	4,232 20		1,108,032 45
Kanawha.....	40 67	9,350 00	12 60	5,500 00	36 08	3,025 00	40 67	4,850 00	1,160 00	33,000 00	2,236 85		788,234 85
Futnam.....	12 49	9,350 00			5 43	3,025 00	12 49	4,850 00	220 00	550 00	668 95		196,640 95
Cabell.....	26 13	9,350 00	5 79	5,500 00	27 83	3,025 00	26 13	4,850 00	78,730 00	86,000 00	1,437 15		635,856 90
Wayne.....	5 71	9,350 00	5 71	5,500 00	1 15	3,025 00	5 71	4,850 00	110 00	770 00	314 05	42,238 00	159,966 80
Totals.....	205 39		113 97		134 06		205 39		83,620 00	151,470 00	12,456 40	42,238 00	4,259,225 90
Loup Creek Branch.													
Fayette.....	9 89	6,800 00			12 35	2,750 00	9 89	1,650 00					115,555 00
Greenbrier & New River R. R.													
Fayette.....	18 33	5,500 00			6 42	2,750 00	18 33	1,650 00					148,714 50
Keeneys Ok. Branch.													
Fayette.....	7 82	4,675 00			2 97	2,200 00	7 82	1,650 00					55,995 50
Hawks Nest Branch.													
Fayette.....	3 38	3,850 00			1 60	1,925 00	3 38	1,100 00					19,984 25
Kanawha Ry.													
Gaulley Branch.....	25 98	5,830 00			17 47	2,750 00	25 98	1,650 00			525 00		242,897 90
Fayette.....	7 05	3,025 00			1 25	1,650 00	7 05	1,320 00					32,694 75
Twenty Mile Branch.													
Nicholas.....	10 64	2,750 00			1 15	1,650 00	10 64	1,320 00	110 00	440 00			45,752 30

Greenbrier Ry.	38 00	3,680 00				3 81	1,650 00	35 00	1,100 00	110 00	330 00	1,180 00		173,386 50
Greenbrier.....	62 95	3,680 00				9 37	1,650 00	62 95	1,100 00	440 00	4,620 00	2,240 00		320,514 00
Pocahontas.....	97 95					13 18		97 95		550 00	4,950 00	3,360 00		498,910 50
Totals.....														
Piney Creek Branch.	14 79	3,025 00				8 01	1,650 00	14 79	550 00	110 00	1,375 00	525 00		68,100 75
White Oak Branch.	3 60	3,300 00				3 46	1,650 00	3 60	550 00					19,569 00
Powellton Branch.	5 20	3,300 00				3 57	1,650 00	5 20	550 00					25,910 50
Fayette.....	15 53	3,300 00				94	1,650 00	15 53	550 00	110 00	1,430 00	425 70		68,307 20
Guyandotte Valley Branch.	22 97	3,300 00				3 21	1,650 00	22 97	550 00	280 00	1,540 00	409 20		134,510 20
Obabel.....	17 02	2,750 00				84	1,650 00	17 02	550 00		1,320 00			58,982 00
Lincoln.....	65 52					4 99		65 52		450 00	4,290 00	834 90		256,869 40
Totals.....														
Totals for system.....	475 54			113 97		210 57		475 54		84,840 00	162,525 00	17,701 30	42,286 00	5,785,010 25
Norfolk & Western Ry. System—														
Main Line														
Jefferson.....	18 46	6,800 00				3 98	3,025 00	19 35	5,500 00		6,200 00			249,564 00
Mercer.....	22 10	11,000 00				39	3,025 00	75 12	5,500 00		106,290 00			1,417,072 00
McDowell.....	54 86	8,900 00				91	3,025 00	87 69	5,500 00		34,970 00			1,589,022 60
Mingo.....	77 60	8,100 00				19	3,850 00	84 49	5,500 00		31,050 00			1,302,566 75
Wayne.....	58 23	6,600 00				20	3,025 00	61 17	5,500 00		58,040 00		188,712 00	1,034,697 00
Totals.....	240 75			144 23		187 77		329 02			239,530 00		188,712 00	5,562,951 25
Jaeger & Southern Ry.														
McDowell.....	4 90	5,500 00												28,850 00
Big Sandy Branch.	5 44	5,500 00				1 00	2,750 00				2,440 00			35,110 00
Mingo.....	53 72	5,500 00				7 99	2,750 00				25,510 00			342,632 50
Wayne.....	50 16					8 99					27,960 00			373,062 50
Totals.....	304 81			144 23		106 76		329 02			267,480 00		188,712 00	5,997,963 75
Totals for system.....														
W. Va. C. & Pitts. Ry. System—														
W. Va. C. & Pitts. Ry.														
Mineral.....	24 97	7,700 00				9 27	2,750 00	43 85	4,070 00		57,420 00	1,554 00		507,801 50
Grant.....	12 09	7,700 00				10	2,750 00	12 09	4,070 00		25,740 00	741 00		207,040 30
Tucker.....	24 74	6,875 00				18	832,750 00	30 72	4,070 00		122,760 00	1,558 80		514,270 70
Randolph.....	24 60	6,600 00				13	452,750 00	41 20	4,070 00		146,520 00	822 00		583,431 50
Barbour.....	6 68	6,600 00				1 81	2,750 00	6 68	4,070 00		3,940 00			80,213 10
Taylor.....											4,600 00	85 00		4,685 00
Totals.....	98 08			48 32		53 44		134 54			381,000 00	5,060 80		1,897,462 10

*STATEMENT XLIII.—Continued.
Assessed Valuation of Railroads by Counties, 1906.*

RAILROADS AND COUNTIES.	Main Line.		Second Main Line or Br'ches		Sidings.		Rolling Stock		Value of Tools and Machinery.	Value of B'd'ngs Grounds & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Taxable Property.
	L'n'gh Mile.	Value per Mile.	L'n'gh Mile.	Value per Mile.	L'n'gh Mile.	Value per Mile.	Com-puted Mile of Main Line.	Value per and Mile of Main Line.					
W. Va. Cent. & Pitts. Ry.—Con.	8 89	7,700 00			10 42	2,750 00				11,000 00			106,568 00
Piedmont & Cumberland Ry.													
Mineral	28 76	3,795 00			2 40	1,725 00				2,675 00	5,435 00		121,394 20
Coal & Iron Ry.	17 62	3,795 00			1 28	1,725 00				750 00	2,975 00		72,766 46
Randolph													
Pocahontas	46 98				3 66					3,425 00	8,410 00		194,160 60
Totals	148 15		43 32		67 62		134 54			375,425 00	13,470 80		2,198,190 70
Totals for system													
Coal & Coke Ry.—													
Kanawha	29 83	4,600 00	1 97	2,875 00	5 83	2,300 00	31 80	2,875 00		2,990 00			249,670 75
Clay	42 02	4,600 00			3 50	2,300 00	42 02	2,875 00		2,645 00			324,794 50
Braxton	19 95	3,450 00			50 1	1,725 00	19 95	2,875 00		575 00			127,621 25
Upshur	13 43	3,450 00			40 1	1,725 00	13 43	2,875 00					85,761 25
Randolph	11 05	3,450 00			45 1	1,725 00	11 05	2,875 00					70,667 50
Totals	116 30		1 97		10 23		118 27			6,210 00			853,515 25
Roaring Ok. & Belington R. R.—	6 60	4,400 00			50 2	2,200 00	6 60	550 00	55 00	440 00	220 00		34,485 00
Barbour	11 10	4,400 00			50 2	2,200 00	11 10	550 00	110 00	680 00			57,565 00
Randolph					1 30		17 70		165 00	1,130 00	220 00		91,990 00
Totals	17 70				1 30		4 13	2,200 00					29,920 00
Belington & Northern R. R.—	4 13	4,400 00			1 21	2,200 00	4 13	2,200 00					399,502 50
Barbour							6 00		550 00	2,750 00			50,163 75
Belington & Beaver Ok. R. R.—	6 00	3,850 00			1 00	1,650 00	1 00			1,320 00			
Barbour													
Randolph					1 00		7 00		550 00	4,070 00			359,656 25
Totals	6 00				1 00		7 00		550 00	4,070 00			11,698 00
Cumberland & Penna. R. R.—										1,980 00			
Mineral	21 16	500 00			61 6	600 00							

[illegible]

STATEMENT XLIII.—Continued.

RAILROADS AND COUNTIES.	Main Line.		Second Main Line or Br'ches		Sidings.		Rolling Stock.		Value of Tools and Machinery.	Value of B'ld'gs Grounds & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Tax-able Prop-erty.
	L'ng'h Miles.	Value per Mile.	L'ng'h Miles.	Value per Mile.	Com-puted Miles.	Value per Mile of Main Line.	Dols.	Ots.					
Deepwater Ry— Fayette	9 25	3,850 00	.....	.....	3 00	2,200 00	9 25	775 00	110 00	.....	.....	.....	49,491 25
Kan. & Pochontas R. R.— Kanawha Fayette	13 53 1 25	3,300 00 3,300 00	2 08	2,200 00	3 71 . 19	1,650 00 1,650 00	15 61 1 25	1,320 00 1,320 00	55 00	1,210 00	.....	.....	77,216 70 6,090 00
Totals	14 78	.....	2 08	.....	3 90	.....	16 88	.....	55 00	1,210 00	.....	.....	83,306 70
Iron Mtn. & Greenbrier R. R.— Greenbrier	16 18	2,750 00	.....	.....	1 06	1,650 00	16 18	180 00	55 00	495 00	3,170 00	.....	52,876 40
Elk & Gauley R. R.— Kanawha	1 50	1,100 00	3 50	220 00	.....	.....	3 50	415 00	.....	.....	.....	.....	3,872 50
Pickens & Addison R. R.— Randolph	4 50	1,320 00	.....	.....	.....	.....	8 50	440 00	110 00	.....	.....	.....	8,030 00
Webster	10 50	1,320 00	.....	.....	.....	.....	10 50	440 00	110 00	.....	.....	.....	18,560 00
Totals	15 00	.....	.....	.....	.....	.....	15 00	.....	220 00	.....	.....	.....	28,620 00
Coal River & Western R. R.— Kanawha	17 95	3,300 00	.....	.....	56 2	2,200 00	17 95	430 00	.....	1,980 00	.....	.....	70,165 50
Pennsb. & Harrisville R. O. Ry — Ritchie	9 00	1,320 00	.....	.....	.....	.....	9 00	385 00	80 00	770 00	30 00	.....	16,175 00
Preston R. R.— Preston	2 50	2,750 00	1 50	1,320 00	.....	.....	4 00	330 00	.....	.....	.....	.....	10,175 00
Panther R. R.— McDowell	10 00	1,650 00	.....	.....	1 00	1,100 00	10 00	275 00	110 00	.....	.....	.....	20,460 00
Kanawha & Coal River R. R.— Kanawha	12 00	1,650 00	.....	.....	1 50	1,100 00	12 00	440 00	.....	.....	.....	.....	28,730 00
Big Sandy E. Lynn & Guyan R. R. Wayne	7 60	2,810 00	.....	.....	40 1	650 00	7 60	350 00	.....	.....	.....	.....	24,676 00
Lorana R. R. Ritchie .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,350 00
Gairo & Ka. Valley R. R. Ritchie	16 00	1,320 00	.....	.....	1 00	1,650 00	16 00	415 00	110 00	2,200 00	480 00	.....	31,650 00

Potomac Valley R. R. of W. Va.	79	9,900 00			3 51	2,750 00	79	4,950 00	1,100 00	15,152 50			37,968 50
Wabash-Pittsburg Terminal Ry.	4 81	10,000 00			60	2,750 00	4 81	5,000 00			177,715 00		251,515 00
The Pullman Company.													108,950 16
Island Ok. R. R.	4 00	2,750 00			5 50	1,650 00				1,100 90			21,175 00
Kelley's Ok. & Northwestern R. R.	3 50	3,300 00			50	1,650 00	3 50	8,000 00					40,375 00
Street Railways:													
Wetzel & Tyler R. R.	4 00	5,500 00			.038	1,650 00	4 00	1,100 00					28,482 70
Tyler	5 70	5,500 00			.038	1,650 00	5 70	1,100 00					65,182 70
Wetzel										27,500 00			
Totals	9 70				.076		9 70			27,500 00			91,645 40
Wheeling Traction Co.	11 32	12,100 00					11 32	3,850 00		66,000 00	330 00		246,884 00
Ohio	11 92	7,700 00					11 92	1,870 00		3,300 00			106,352 40
Marshall													
Totals							23 24			69,300 00	330 00		353,236 40
Wheeling & Elm Grove R. R.	23 79	7,883 00					23 79	1,430 00	440 00	43,986 00			245,388 00
Ohio													
Kanawha Valley Traction Co.	6 48	6,050 00					6 48	1,020 00	55 00	8,800 00			54,668 60
Kanawha													
Pan Handle Traction Co.	8 10	5,500 00			.068	1,650 00	8 10	990 00		3,300 00			55,981 70
Brooke	7 90	5,720 00			.076	1,650 00	7 90	990 00					53,134 40
Ohio													
Totals	16 00				.114		16 00			3,300 00			109,066 10
Camden Interstate Ry.													
Canbell	8 90	7,150 00					8 90	2,090 00		6,600 00	220 00		88,132 00
Wayne	5 68	6,270 00					5 68	1,452 00		37,180 00		46,000 00	127,040 96
Totals	14 48						14 48			43,780 00	220 00	46,000 00	215,172 96
Parkersburg Mar'ta & Inter U. Ry.													
Wood	21 20	5,775 00					21 20	2,272 50		51,800 00	745 00		218,372 55
Fairmont & Clarksburg Trac. Co.													
Harrison	9 96	5,500 00					9 96	550 00	440 00	11,000 00	355 00		72,053 00
Marion	10 25	5,500 00					10 25	550 00		16,500 00	1,275 00		79,797 50
Totals	20 21						20 21		440 00	27,500 00	1,630 00		151,840 50
S. George R. R.													
Brooke	1 75	4,400 00					1 75	770 00	550 00	880 00			10,477 50
The City Ry. Co.													
Ohio	11 34	5,775 00					11 34	1,375 00	8,250 00	11,000 00	275 00		108,352 20

STATEMENT XLIII.—Continued.
Assessed Valuation of Railroads in Detail by Counties, 1906.

RAILROADS AND COUNTIES.	Main Line.		Second Main Line or Br'hes		Sidings.		Rolling Stock.		Value of Tools and Machinery.	Value of B'ld'gs Grounds & Real Estate.	Miscellaneous.	Value of Bridges.	Grand Total of all Property.
	L'ng'h	Value per Mile.	L'ng'h	Value per Mile.	L'ng'h	Value per Mile.	Com-puted Mile of Main Line.	Value of Mile of Main Line.					
Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Miles.	Dols.	Dols.Cts	Dols.Cts	Dols.Cts	Dols.Cts	Dols.Cts	
Bluefield & Hinton Elec. R. R.	2 67	3,300 00			04	1,650 00	2 67	680 00					10,639 20
Mercer.....													
E. Liverpool Bridge & Elec. Ry.	2 75	5,000 00					2 75	600 00				67,750 00	83,150 00
Hancock.....													
Union Valley Co.													
Monongalia.....	3 00	6,050 00					3 00	2,750 00		44,000 00	330 00		70,730 00

STATEMENT XLIV.

Amount of Railroad Taxes Paid for County (Including Road) and District Purposes, 1905.

COUNTIES.	County (includ'g road)	District.	Total.
Barbour.....	\$ 10,602 33	\$ 5,936 70	\$ 16,539 03
Berkeley.....	4,722 54	3,427 61	8,150 15
Braxton.....	3,622 19	2,661 80	6,283 99
Brooke.....	8,686 85	4,622 95	13,299 80
Cabell.....	7,899 94	7,545 33	15,445 27
Clay.....	3,845 33	2,433 49	6,278 82
Doddridge.....	1,857 19	1,696 18	3,493 37
Fayette.....	13,612 16	15,260 97	28,873 13
Grant.....	836 31	1,029 61	1,865 92
Greenbrier.....	4,198 87	5,223 82	9,427 69
Hampshire.....	1,778 10	1,236 13	3,014 23
Hancock.....	3,368 55	2,369 91	5,738 46
Harrison.....	5,898 76	7,243 31	13,137 07
Jackson.....	3,395 54	2,578 36	5,973 90
Jefferson.....	5,147 95	2,885 39	8,033 34
Kanawha.....	18,406 94	23,385 26	41,792 20
Lewis.....	1,684 12	1,427 34	3,111 46
Lincoln.....	1,075 41	887 03	1,962 44
Logan.....	562 94	415 29	978 23
Marion.....	10,211 37	7,931 29	18,142 66
Marshall.....	8,637 97	8,724 00	17,361 97
Mason.....	6,159 60	6,514 85	12,473 45
Mercer.....	9,821 28	10,697 22	20,518 50
Mineral.....	6,913 97	6,599 07	13,513 04
Mingo.....	14,231 85	12,559 86	26,791 81
Monongalia.....	3,875 70	2,274 57	5,650 27
Monroe.....	513 21	569 58	1,082 79
Morgan.....	6,175 45	5,958 57	12,134 02
McDowell.....	18,275 78	14,390 72	32,666 50
Nicholas.....	982 21	648 04	1,630 25
Ohio.....	8,123 53	3,199 31	11,322 84
Wheeling City.....	.....	5,404 95	5,404 95
Pleasants.....	1,181 88	974 04	2,155 92
Pocahontas.....	1,385 25	1,828 54	3,213 79
Preston.....	7,923 59	6,637 47	14,561 06
Putnam.....	3,394 41	3,523 87	6,858 28
Raleigh.....	862 34	1,030 47	1,892 81
Randolph.....	7,052 48	7,901 02	14,953 50
Ritchie.....	2,853 05	2,979 00	5,832 05
Roane.....	595 08	453 88	1,048 91
Summers.....	6,175 16	7,196 51	13,371 67
Taylor.....	5,728 87	5,699 09	11,427 96
Tucker.....	3,847 04	5,294 31	9,141 35
Tyler.....	835 17	925 25	1,760 42
Upshur.....	2,493 83	1,824 54	4,258 37
Wayne.....	11,712 90	10,036 21	21,749 11
Webster.....	1,295 89	872 36	2,168 25
Wetzel.....	3,823 40	5,407 17	9,230 57
Wirt.....	509 54	442 91	952 45
Wood.....	9,113 64	9,778 56	18,892 20
Total.....	\$ 265,256 41	\$ 250,288 81	\$ 515,542 22

STATEMENT XLV.

Amount of Railroad Taxes Paid Municipalities for 1905.

MUNICIPALITY.		MUNICIPALITY.	
Alderson.....	\$ 177 45	Kenova.....	\$3,110 8
Adamston.....	206 35	Keyser.....	1,646 2
Avis.....	504 71	Keystone.....	229 30
Aracoma.....	24 37		
Ansted.....	58 50	Leon.....	17 65
		Littleton.....	79 15
Barboursville.....	115 57	Lumberport.....	61 50
Bayard.....	20 47		
Belington.....	985 90	Mannington.....	159 90
Benwood.....	2,626 06	Marlinton.....	46 95
Bluefield.....	1,265 18	Martinsburg.....	613 40
Bramwell.....	367 17	Mason.....	54 42
Bridgeport.....	39 13	Matewan.....	248 05
Brooklyn.....	115 90	McMechen.....	307 39
Buckhannon.....	87 95	Milton.....	70 15
Burnsville.....	47 33	Monongah.....	135 40
		Montrose.....	34 12
Cairo.....	120 31	Montgomery.....	65 33
Cameron.....	109 39	Morgantown.....	1,135 73
Cass.....	23 79	Moundsville.....	780 81
Cedar Grove.....	171 99	Mill Creek.....	41 14
Central City.....	598 16	Mt. Hope.....	24 38
Ceredo.....	213 73		
Charles Town.....	42 17	New Cumberland.....	429 52
Charleston.....	1,468 49	Newburg.....	105 59
Chester.....	658 76	New Martinsville.....	160 13
Clarksburg.....	957 77	Northfork.....	190 57
Cowen.....	17 06		
Camden-on-Gauley.....	34 27	Parkersburg.....	3,551 49
Cassville.....	20 37	Parsons.....	127 37
		Paw Paw.....	39 19
Davis.....	130 00	Pennsboro.....	137 91
		Phillippi.....	160 18
East Bank.....	88 50	Piedmont.....	1,074 55
Elizabeth.....	34 58	Pleasant Valley.....	28 08
Elk Garden.....	14 62	Pt. Pleasant.....	2,183 78
Elkins.....	1,319 63		
Ellenboro.....	66 83	Ravenswood.....	45 72
Elm Grove.....	81 90	Reedy.....	29 52
		Richwood.....	26 81
Fairmont.....	612 76	Ronceverte.....	879 45
Fairview.....	81 99	Rowlesburg.....	59 23
Farmington.....	27 38		
Flat Woods.....	71 66	St. Albans.....	65 90
Friendly.....	26 03	Salem.....	206 52
Fulton.....	29 25	Shepherdstown.....	45 91
		Shinnston.....	177 91
Grafton.....	3,012 17	Sistersville.....	99 13
Guyandotte.....	98 22	So. Buckhannon.....	30 37
Godfrey.....	40 22	Spencer.....	87 00
		Sutton.....	12 64
Harpers Ferry.....	192 07	St. Marys.....	59 26
Hartford City.....	49 91	Smithfield.....	40 81
Hawks Nest.....	23 20		
Henderson.....	33 92	Terra Alta.....	217 44
Hendricks.....	143 90	Thomas.....	397 25
Henry.....	75 40	Tunnelton.....	103 37
Hinton.....	669 40	Triadelphia.....	8 78
Hundred.....	160 78		
Huntington.....	4,133 28	Welch.....	368 82
Hurricane.....	47 06	Wellsburg.....	670 83
Huttonsville.....	16 46	West Union.....	62 51
Hilltop.....	24 37	Weston.....	186 38
		Wheeling.....	7,238 72
Iaeger.....	164 67	Williamstown.....	168 62
		Williamson.....	1,189 03
Junior.....	30 26	Worthington.....	22 2
		Woodsdale.....	27 3

STATEMENT XLVI.

Average Assessed Value per head of Horses, Mules, Asses and Jennets, Cattle, Sheep and Hogs, by Counties, for the Year 1906.

COUNTIES	AVERAGE ASSESSED VALUE.			
	Horses, Mules, Asses and Jennets.	Cattle.	Sheep.	Hogs.
Barbour.....	57 87	23 70	3 40	4 20
Berkeley.....	55 75	19 72	5 58	4 03
Boone.....	71 24	14 38	1 40	2 45
Braxton.....	65 64	20 70	3 99	5 38
Brooke.....	76 48	22 58	3 02	5 72
Cabell.....	64 27	18 21	2 13	3 95
Calhoun.....	61 68	18 16	3 66	3 76
Clay.....	60 85	17 41	2 47	2 80
Doddridge.....	59 99	22 47	4 12	6 89
Fayette.....	67 30	24 31	2 34	4 35
Gilmer.....	59 47	18 13	4 09	4 49
Grant.....	58 77	18 24	4 26	4 42
Greenbrier.....	79 16	24 06	3 90	2 83
Hampshire.....	70 96	18 65	4 64	4 86
Hancock.....	65 84	20 78	2 71	6 15
Hardy.....	72 45	22 69	3 74	3 96
Harrison.....	71 08	26 72	3 72	5 95
Jackson.....	56 03	17 99	3 32	4 05
Jefferson.....	73 76	20 74	4 67	4 52
Kanawha.....	65 21	18 49	1 15	4 06
Lewis.....	72 37	25 00	4 81	5 51
Lincoln.....	62 97	20 22	1 73	4 13
Logan.....	61 83	14 67	1 55	2 37
Marion.....	68 24	21 48	3 28	6 12
Marshall.....	79 11	22 06	2 63	7 05
Mason.....	56 98	17 90	2 99	4 27
Mercer.....	80 59	20 57	3 03	3 67
Mineral.....	72 77	26 26	4 26	6 79
Mingo.....	53 65	16 62	1 86	3 08
Monongalia.....	71 49	21 52	3 33	5 06
Monroe.....	68 38	18 11	4 17	3 58
Morgan.....	55 59	11 80	2 84	3 11
McDowell.....	62 56	20 62	1 85	3 34
Nicholas.....	70 77	20 21	2 99	2 94
Ohio.....	83 03	23 23	2 65	6 29
Pendleton.....	66 99	19 83	3 61	2 75
Pleasants.....	46 35	17 20	2 57	5 53
Pocahontas.....	90 24	26 73	4 71	3 28
Preston.....	84 83	23 66	4 75	6 09
Putnam.....	60 76	16 13	2 16	3 57
Raleigh.....	80 95	19 38	2 65	3 18
Randolph.....	73 63	22 38	3 87	3 97
Ritchie.....	59 35	15 95	4 93	5 57
Roane.....	66 34	20 25	4 21	3 91
Summers.....	67 13	18 30	2 85	3 24
Taylor.....	71 73	24 90	3 31	5 94
Tucker.....	79 39	24 87	4 69	5 49
Tyler.....	63 85	19 73	3 67	7 65
Upshur.....	55 87	21 04	3 88	4 72
Wayne.....	57 02	14 24	1 75	2 50
Webster.....	67 08	22 51	3 81	3 20
Wetzel.....	35 37	20 22	2 90	7 25
Wirt.....	63 80	17 84	3 33	3 77
Wood.....	59 79	20 54	3 13	6 18
Wyoming.....	69 54	16 51	1 17	1 86
Total.....	66 76	20 60	3 70	4 05

STATEMENT XLVII.

Number and Assessed Valuation of Certain Subjects of Personal Property for the Year 1906.

COUNTIES.	Horses, Mules, Asses and Jennets.		Cattle.		Sheep.		Hogs.		Value of Farming and Gardening Utensils and Implements.		Value of Agricultural and Animal Products.		Value of Mined or Manufactured Products.		Automobiles and Bicycles.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	\$		\$		\$		No.	Value.
Barbour.....	3,978	228,228	18,182	312,822	6,043	20,546	2,528	10,601	18,665	4,889	44,122	90	7,790	21	853	
Berkeley.....	4,860	270,402	6,807	184,212	8,701	48,864	8,568	34,518	55,445	23,877	23,877	7,790	114	8,524		
Boone.....	1,490	106,155	5,587	79,648	1,835	1,863	5,459	15,655	8,043	38,670	1,467	5	5	101		
Braxton.....	4,264	270,858	12,567	260,523	8,071	32,188	8,714	19,992	38,761	43,768	848	26	227	227		
Brooke.....	1,862	106,400	2,869	64,560	9,490	28,700	796	4,560	19,450	.....	.....	.....	3	1,700
Cabell.....	3,508	225,460	5,886	107,190	1,043	2,235	2,055	8,110	15,440	10,575	705	55	1,515	1,515		
Calhoun.....	2,400	148,085	6,237	113,235	1,460	5,860	2,574	9,678	18,922	17,063	.....	8	7	53	
Clay.....	1,413	85,987	4,062	73,433	1,550	3,883	3,077	8,009	4,367	4,126	.....	.....	1	50
Doddridge.....	3,065	183,890	9,840	211,005	8,063	33,205	1,188	8,185	13,485	24,645	.....	.....	9	70
Fayette.....	2,843	191,846	6,260	152,183	2,064	4,521	1,808	7,865	8,649	3,214	271	6,346	
Gilmer.....	3,102	184,476	10,431	199,117	6,180	26,259	3,210	14,409	28,115	27,225	169	20	81	81		
Grant.....	2,268	134,301	8,275	180,919	9,994	42,583	3,545	15,655	18,039	30,832	307	19	198	198		
Greenbrier.....	5,449	431,818	19,549	470,770	16,798	65,481	10,567	29,888	71,541	51,009	510	17	175	175		
Hampshire.....	3,786	283,659	8,431	157,249	9,373	43,495	3,018	14,656	57,972	100,782	.....	69	466	466	
Hancock.....	1,060	69,790	2,007	41,715	4,595	12,405	687	4,102	15,190	2,415	.....	4	215	215	
Hardy.....	2,981	215,955	9,234	209,501	12,293	45,683	6,681	28,431	47,826	70,494	195	33	270	270		
Harrison.....	6,462	459,295	21,790	582,170	12,768	47,585	5,267	31,305	52,780	25,380	145	59	1,390	1,390		
Jackson.....	4,895	273,590	13,098	235,705	8,171	27,125	3,980	15,910	28,950	19,095	190	6	55	55		
Jefferson.....	4,865	358,768	6,882	132,819	13,806	64,521	5,707	25,770	31,618	66,294	2,560	36	3,713	3,713		
Kanawha.....	5,698	371,584	12,436	239,941	2,091	2,404	2,829	11,483	11,896	7,434	5	246	8,095	8,095		
Lewis.....	4,484	384,400	16,347	408,645	16,488	74,555	3,115	17,175	41,810	24,735	135	35	290	290		
Lincoln.....	2,867	188,091	5,502	111,223	1,275	2,201	7,421	15,220	15,220	8,225	.....	3	8	8	
Logan.....	1,243	76,871	3,964	58,188	839	1,302	1,500	3,557	2,275	8,893	48	6	62	62		
Marion.....	5,555	379,616	11,214	240,810	6,003	21,680	3,147	19,250	42,134	1,780	.....	43	4,405	4,405	
Marshall.....	4,828	381,970	8,450	186,410	20,584	54,215	2,671	18,880	34,200	32,685	4,660	1	10	10		

Mason.....	4,877	277,870	10,751	192,450	6,908	20,650	4,299	18,230	81,375	14,305	50	47	555
Merce.....	3,232	244,501	8,338	171,480	5,988	18,099	2,717	9,973	10,884	75	25	8	388
Mineral.....	1,920	199,710	4,508	118,363	4,980	20,837	817	5,547	19,907	19,907	230	31	1,610
Mingo.....	973	52,205	3,697	62,596	990	1,626	1,175	3,616	1,254	1,254	20	7	98
Monongalia.....	5,069	362,380	13,690	233,945	13,345	44,457	8,560	18,048	44,702	4,859	196	49	5,175
Monroe.....	4,083	289,210	14,987	278,405	10,619	44,908	5,797	20,725	25,490	25,490	85	6	75
Morgan.....	1,540	86,615	3,062	36,484	880	2,499	2,540	7,908	15,297	1,384	10	11	1,090
McDowell.....	825	51,908	2,543	50,909	1,417	2,623	840	2,905	1,064	1,064	3	3	35
Nicholas.....	3,159	223,568	9,340	188,804	8,964	26,317	4,379	12,357	15,965	7,152	132,914	8	40
Ohio.....	2,931	237,550	4,273	99,580	9,061	24,020	1,151	7,245	22,100	315	.....	20	9,200
Pendleton.....	2,322	222,547	11,813	224,842	20,729	74,868	6,109	16,982	28,473	88,532	.....	6	80
Pleasant.....	1,627	75,405	3,593	61,801	1,899	8,518	1,084	5,932	11,588	1,250	.....	29	194
Pocahontas.....	2,082	278,128	9,284	248,151	21,963	108,450	5,156	16,927	44,921	19,875	780	25	448
Preston.....	5,673	481,255	13,977	380,728	11,851	56,204	8,851	23,494	66,910	12,551	28,147	4	80
Putnam.....	3,082	187,200	7,215	116,873	2,787	6,918	8,877	13,742	14,883	13,647	.....	16	120
Raleigh.....	2,536	205,278	7,502	145,359	4,864	11,574	2,466	7,885	11,274	11,389	340	13	111
Randolph.....	3,942	230,453	12,809	236,603	9,783	37,662	4,777	18,970	26,686	13,069	91,575	77	1,886
Ritchie.....	4,954	234,028	16,645	235,538	7,639	37,717	2,851	15,885	29,794	18,502	870	86	268
Roane.....	4,560	302,500	14,130	286,076	8,896	37,897	5,015	19,631	21,355	6,910	210	10	94
Summers.....	2,948	175,065	8,546	156,420	5,519	15,745	4,187	13,675	13,235	1,740	.....	.....	.....
Taylor.....	2,369	169,933	8,622	164,919	2,797	12,541	1,735	10,372	16,844	3,857	95	27	2,195
Tucker.....	1,557	123,610	3,805	94,630	2,737	12,835	916	5,025	9,270	11,885	160	17	185
Tyler.....	3,377	215,615	6,887	186,230	4,354	14,951	1,169	9,175	24,510	20,475	2,235	11	385
Upshur.....	4,633	268,840	12,712	267,506	7,714	29,925	2,633	12,430	31,455	9,528	77	42	447
Wayne.....	4,179	298,302	13,731	198,218	2,591	4,470	10,297	25,725	16,792	28,771	180	14	72
Webster.....	1,644	110,232	3,253	118,219	4,531	17,493	4,244	13,576	17,308	11,510	461	14	155
Welzel.....	4,901	162,130	8,052	162,840	7,009	29,895	1,844	13,372	24,690	34,935	.....	45	845
Wirt.....	2,023	129,075	5,552	99,100	1,740	8,797	2,158	8,193	13,849	12,592	.....	8	96
Wood.....	4,658	273,515	9,233	190,880	5,166	18,160	2,019	13,480	40,830	21,672	515	218	15,420
Wyoming.....	1,929	134,149	6,245	103,076	2,943	5,216	4,521	8,402	5,685	7,943	40	7	51
Total.....	183,451	\$12,248,046	489,307	\$10,061,060	338,973	\$1,440,940	187,607	\$759,380	\$1,402,740	\$1,015,795	\$273,427	1,647	\$78,670

STATEMENT XLVII.—Continued.
Number and Assessed Valuation of Certain Subjects of Personal Property for the Year 1906.

COUNTIES.	The number of carriages, carriages, rigs, buggies, coaches, hacks, wagons, carts, drays and other vehicles not included as farming utensils, and the value thereof.		Watches and Clocks.		Pianofortes, Organs, Melodeons and other Musical Instruments.		Value of all Gold and Silver Plate and Jewelry.		The value of household and kitchen furniture, not otherwise enumerated. But articles assessed as property used in connection with any trade or business, or as tangible personal property of any incorporated company, shall not be enumerated under items g, h, i, j, k, l, m, n, or o.		The value of all tangible personal property of any incorporated company, and of the tangible personal property used in connection with any trade or business.		Value of all Chattels Real of every Person, Firm or Incorporated Company.		Value of all tangible property not otherwise assessed.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.								
Barbour.....	1,942	\$ 26,980	3,118	\$ 10,629	748	\$ 28,412	9,441	\$ 9,441	91,527	\$ 344,380	4,845	\$ 159,339				
Berkeley.....	3,630	72,019	3,157	16,418	1,067	37,877	8,845	8,845	208,671	504,172	50,635	175,345				
Boone.....	608	12,855	1,642	5,909	270	6,511	225	225	54,889	155,788	271	94,970				
Braxton.....	1,528	34,264	3,517	19,218	674	30,506	1,752	1,752	146,604	322,923	1,575	437,060				
Brooke.....	890	24,860	1,075	10,110	485	31,660			194,060	828,450						
Cabell.....	2,005	49,470	2,456	31,960	1,054	92,235	37,895	37,895	530,835	2,667,545	34,875	385,840				
Calhoun.....	745	14,866	1,323	3,937	267	10,655	47,424	47,424	50,148	446,964	1,009,796	148,738				
Clay.....	299	6,334	1,666	6,437	159	5,719	185	185	60,105	368,281	1,620	36,641				
Doddridge.....	1,590	30,280	1,766	9,435	643	24,265	2,810	2,810	70,630	709,536	1,528,104	57,886				
Fayette.....	2,060	42,177	3,807	26,065	1,365	81,077	12,568	12,568	416,232	1,759,702	578,366	478,930				
Gilmer.....	1,366	24,368	2,265	7,066	422	11,188	1,535	1,535	62,448			609,494				
Grant.....	1,197	18,051	1,976	6,667	268	7,324	765	765	46,565	361,694	1,225	28,654				
Greenbrier.....	12,701	63,921	3,366	21,621	737	42,121	5,912	5,912	187,166	877,417		468,800				
Hampshire.....	1,658	31,620	1,814	9,263	498	15,866	2,228	2,228	103,138	99,890	88,832	104,880				
Hancock.....	661	18,560	655	6,475	861	24,220	1,660	1,660	96,565	194,865	212,375	51,622				
Hardy.....	1,018	20,277	2,347	10,075	279	7,832	3,461	3,461	80,889	223,869		76,043				
Harrison.....	4,070	91,540	5,427	37,860	1,952	125,185	31,560	31,560	446,155	3,783,660	2,586,075	202,192				
Jackson.....	2,030	32,755	688	5,055	649	20,660	585	585	78,405	205,010	1,940	74,890				
Jefferson.....	1,940	50,221	2,174	13,236	766	37,067	12,676	12,676	245,534	136,625	27,770	140,880				

	3,001 \$	81,981	4,035 \$	47,681	1,980 \$	130,615 \$	42,675 \$	687,771 \$	4,530,545 \$	2,388,760 \$	169,885
Kanawha	2,382	61,365	2,239	18,645	831	47,705	6,550	175,385	603,425	28,040	121,485
Lewis	1,067	20,479	2,503	6,635	242	8,027	46	101,281	101,281	30,232	40,238
Lincoln	375	7,778	1,459	5,988	221	7,467	1,132	40,438	246,129		370,817
Logan											
Marion	6,447	144,510	5,328	37,368	1,946	17,205	18,455	472,352	2,951,935	161,220	894,579
Marshall	8,291	76,745	423	4,765	1,298	75,785	180	316,905	2,247,775	567,210	224,555
Mason	2,637	36,150	1,404	10,380	804	32,410	1,860	100,060	178,005	45	93,985
Mercer	8,498	34,638	2,246	25,714	920	56,739	9,443	248,082	16,190	759,305	1,377,143
Mineola	1,371	23,292	1,111	11,068	746	39,968	940	183,070	590,968	350	17,605
Mingo	2,217	4,200	2,154	11,918	388	17,968	4,084	93,708	276,420	691,752	73,439
Monongalia	8,372	75,798	2,815	19,943	1,355	76,890	10,045	274,944	710,158	2,302,045	238,872
Monroe	1,859	32,890	1,067	6,643	399	15,369	1,620	92,073	20,401	8,447	144,513
Morgan	1,135	15,831	1,786	4,412	283	8,795	1,067	59,384	222,559		32,697
McDowell	162	8,575	2,362	15,916	388	21,074	4,319	153,957	1,638,345	2,962,740	56,410
Nicholas	1,111	22,765	3,066	11,413	452	19,159	790	81,719	723,497	94,474	191,851
Ohio	2,270	92,645	17	1,350	1,142	142,560	51,900	1,455,035	7,802,600	3,638,900	25,650
Pendleton	1,507	25,795	1,950	5,151	163	8,452	217	51,983	70,909	8	38,704
Pleasants	1,067	17,223	1,797	8,895	547	20,073	3,542	70,439	935,990	192,510	72,758
Pocahontas	1,603	31,579	2,712	15,652	365	20,988	2,579	169,209	723,652	253,400	874,471
Preston	3,688	78,729	2,416	16,976	1,152	52,767	1,069	186,428	639,567	9,895	54,493
Putnam	1,217	20,453	1,518	8,061	445	16,492	1,842	73,738	196,731	20,290	64,387
Raleigh	1,133	22,386	2,427	11,009	478	20,870	1,645	108,836	272,275	932,000	108,672
Randolph	1,754	37,365	4,239	28,217	829	40,123	13,589	200,124	1,147,324	10,000	503,267
Richie	2,446	49,204	3,405	18,364	899	42,669	3,773	118,809	1,613,918	438,864	314,222
Roane	1,665	32,365	2,915	10,662	664	26,754	3,566	96,966	231,360	346,496	143,461
Summers	1,021	17,690	1,719	18,450	499	30,090	2,025	116,835		11,135	346,755
Taylor	1,937	40,254	2,285	21,852	844	52,349	5,328	188,155	312,688	14,585	75,294
Tucker	1,744	14,570	1,502	12,190	739	57,735	3,155	138,240	1,762,990	11,940	187,690
Tyler	1,614	36,750	769	7,065	886	52,690	4,245	145,405	12,075	1,554,876	2,886,875
Upshur	1,450	57,459	3,917	16,257	854	37,075	11,814	124,083	163,753	110,705	219,719
Wayne	1,934	28,471	2,951	12,618	437	16,470	1,604	132,535	34,877	690	49,718
Webster	1,472	9,413	2,525	9,895	475	10,745	1,498	68,987	152,749	10	154,971
Wetzel	1,845	38,655	1,774	13,430	968	60,040	9,740	193,500	700,470	3,055,725	86,780
Wirt	1,040	16,840	1,563	11,294	343	11,941	741	37,387	3,895	14,289	298,191
Wood	3,371	64,905	4,038	41,320	2,004	134,145	48,700	559,175	1,829,765	18,545	1,773,730
Wyoming	445	7,690	1,240	5,328	167	3,698	147	41,209	3,861		1,322,456
Total	107,864	82,047,546	125,837	\$790,863	39,936	\$ 2,181,010	\$ 405,878	10,420,240	\$ 47,206,062	\$ 26,773,628	\$ 15,763,806

STATEMENT XLVII.—Continued.
Number and Assessed Valuation of Certain Subjects of Personal Property for the Year 1906.

COUNTIES.	Money of every person, firm or incorporated company.	Value of credits and investments not otherwise assessed.	The amount of money, bonds and evidences of debt under control of a receiver or commissioner, or deposited or invested by order of court to the credit of any suit.	All money, credits and investments not otherwise assessed or exempt from taxation.	The value of the capital, surplus and undivided profits of any bank, trust company or banking association subject to taxation; or if the shares are listed to the total value of such shares of stock.	Assessed Valuation. Total of all personal property under the different heads.
	\$	\$	\$	\$	\$	\$
Barbour.....	458,425	1,000	11,835	559,283	68,610	2,358,775
Berkeley.....	23,619	200,852	889,104	114,060	294,519	2,649,528
Boone.....	77,657	931	8,524	123,177	26,908	842,949
Braxton.....	282,585	.....	3,600	186,960	145,425	2,286,139
Brooke.....	871,050	.....	.....	.....	.....	2,182,550
Cabell.....	1,024,340	64,900	1,430	7,110	12,500	5,294,165
Calhoun.....	3,910	3,910	4,700	187,511	44,500	2,238,600
Clay.....	109,582	13,351	.....	80,580	20,156	888,794
Doddridge.....	.....	.....	435	680,833	107,943	3,704,671
Fayette.....	401,218	79,979	111,867	50,902	2,740	4,413,202
Gilmer.....	238,445	41,299	18,461	.....	94,360	1,583,540
Grant.....	88,254	4,226	1,320	319,945	17,400	3,223,804
Greenbrier.....	878,512	.....	.....	.....	279,869	3,440,523
Hampshire.....	508,784	4,770	47,004	239,700	47,650	1,705,408
Hancock.....	900	308,260	36,275	239,108	1,291,329	1,291,329
Hardy.....	781,210	43,260	16,500	2,361,683	36,913	1,549,337
Harrison.....	.....	.....	.....	.....	234,106	11,970,680
Jackson.....	105,410	9,520	.....	255,975	89,580	1,430,105
Jefferson.....	479,606	90,763	73,977	389,528	236,638	2,663,907

Kanawha	1,028,565 \$	295,245 \$	54,245 \$	150,485 \$	1,493,400 \$	11,714,755
Lewis.....	507,075	988,315	144,188	292,880	163,544	4,031,487
Lincoln.....	125,445	43,768	6,849	15,109	10,000	848,461
Logan.....	27,002	9,948	168,231	97,508	69,378	1,200,080
Marion.....	2,498,280	33,408	208,554	12,755	1,034,454	9,234,751
Marshall.....	1,004,380	69,610	76,000	37,730	409,040	5,963,300
Mason.....	205,825	379,565	6,445	166,240	33,750	1,932,196
Meeker.....	47,730	163,255	1,476,849	184,630	593,205	5,442,428
Mineral.....	968,488	1,150	70,285	193,625	142,920	2,486,680
Mingo.....	70,430	440,319	9,339	44,253	110,056	1,970,237
Monongalia.....	1,185,070	1,033,877	78,892	638,115	622,862	8,367,237
Monroe.....	127,629	186,445	232,940	95,845	1,742,286	1,742,286
Morgan.....	182,067	40,366	3,477	308,381	37,470	667,227
McDowell.....	284,449	5,085	2,250	808,150	129,849	5,784,609
Nicholas.....	309,901	5,085	10,993	.....	37,194	2,116,941
Ohio.....	4,563,550	.....	10,900	808,150	52,800	19,070,860
Pendleton.....	100,089	61,831	43,932	141,885	60,990	1,230,620
Pleasants.....	119,650	125,627	59,019	74,635	74,635	2,121,623
Pocahontas.....	217,725	289,911	20,234	.....	54,971	2,911,068
Preston.....	946,745	280,632	29,570	671,806	254,231	3,594,142
Putnam.....	183,111	125,327	100	2,680	50,150	1,063,764
Raleigh.....	428,497	4,850	2,435	216,040	82,811	2,605,286
Randolph.....	379,190	.....	99,373	1,101,691	300,189	4,640,389
Ritchie.....	447,637	3,775	37,237	239,844	235,136	4,276,180
Roane.....	111,123	66,210	112,578	625,424	167,468	2,665,494
Summers.....	267,380	500	.....	.....	.....	1,186,710
Taylor.....	1,067,501	2,309	123,125	4,640	434,450	2,710,716
Tucker.....	171,906	60,115	6,440	100,735	170,680	2,945,625
Tyler.....	765,245	115,950	72,670	30,690	108,300	6,309,541
Upshur.....	457,177	204,220	38,554	165,212	98,019	2,304,285
Wayne.....	.....	13,730	13,189	400,363	38,100	1,233,875
Webster.....	104,699	199,423	2,995	114,434	12,110	1,125,212
Welzel.....	925,515	65,005	96,095	64,490	277,655	6,995,755
Wirt.....	6,973	20,585	20,378	177,220	28,169	814,373
Wood.....	2,629,975	104,425	61,385	7,410	75	7,847,500
Wyoming.....	108,945	45,259	144	65,748	41,500	910,547
Total.....	28,875,928 \$	6,843,522 \$	4,135,154 \$	13,296,377 \$	9,225,562 \$	194,725,680

STATEMENT XLVIII.

Assessed Valuation of Real Estate by Counties, for the Year 1906.

COUNTIES.	No. of Acres.	Value of Land.	Average Valuation per Acre not including Buildings.	Value of Buildings.	Value of Land.	Value of Buildings and Land.	Average Valuation per Acre including Buildings.	Value of Lots.	Value of Buildings.	Value of Land.	Value of Buildings and Land.	Assessed Valuation of Lots including Buildings.
Barbour.....	354,339	7,525,635	\$ 21 24	\$ 760,265	\$ 8,285,900	\$ 23 38	\$ 594,410	\$ 711,955	\$ 1,967,796	\$ 1,806,365	\$ 9,592,295	9,592,295
Berkeley.....	185,639	3,362,506	17 19	1,027,871	4,390,377	22 44	1,502,886	1,967,796	3,440,622	7,831,069	7,831,069	7,831,069
Boone.....	431,638	4,243,431	9 63	1,062,528	5,305,959	10 21	77,010	9,119	86,129	86,129	4,492,888	4,492,888
Braxton.....	334,122	4,407,191	13 20	571,017	4,978,208	14 90	889,491	243,308	632,808	632,808	5,611,011	5,611,011
Brooke.....	56,874	3,442,959	60 54	1,262,201	4,705,160	82 73	889,677	1,220,008	2,109,685	2,109,685	6,814,845	6,814,845
Cabell.....	168,191	1,745,940	10 38	439,060	2,179,000	12 96	5,918,170	4,817,875	10,736,045	10,736,045	12,915,045	12,915,045
Calhoun.....	206,493	1,658,545	8 03	144,350	1,802,895	8 96	34,967	50,130	85,087	1,887,992	1,887,992	1,887,992
Clay.....	306,760	1,788,964	5 79	60,897	1,849,861	5 99	39,650	49,571	89,221	1,939,052	1,939,052	1,939,052
Doddridge.....	206,318	4,978,067	24 13	386,105	5,364,172	26 00	207,501	194,675	402,176	5,766,348	5,766,348	5,766,348
Fayette.....	481,398	11,827,939	24 57	2,366,900	14,194,839	29 49	439,621	525,410	965,031	15,159,870	15,159,870	15,159,870
Gilmer.....	318,910	3,447,523	10 81	204,742	3,652,265	11 45	96,940	120,739	217,679	3,869,941	3,869,941	3,869,941
Grant.....	304,431	1,904,966	6 23	368,710	2,273,676	7 47	30,094	158,795	188,889	2,462,565	2,462,565	2,462,565
Greenbrier.....	714,832	6,406,588	8 96	933,455	7,340,043	10 21	477,259	685,355	1,162,614	8,502,657	8,502,657	8,502,657
Hampshire.....	407,614	1,722,810	4 23	433,900	2,156,710	5 29	62,640	163,130	225,770	2,412,480	2,412,480	2,412,480
Hancock.....	33,832	1,614,76	30 23	1,04,405	2,679,165	50 24	786,432	1,138,822	1,925,254	4,004,437	4,004,437	4,004,437
Hardy.....	370,993	1,871,561	5 05	388,970	2,260,531	6 10	62,074	118,340	180,414	2,441,125	2,441,125	2,441,125
Harrison.....	296,396	16,883,712	68 19	1,686,556	18,569,268	69 57	5,896,447	5,223,815	11,123,262	29,692,524	29,692,524	29,692,524
Jackson.....	293,083	2,938,390	10 03	512,220	3,450,610	11 77	212,215	374,375	586,590	4,037,200	4,037,200	4,037,200
Jefferson.....	129,394	4,263,278	32 98	1,192,618	5,455,896	42 10	646,237	772,918	1,419,205	6,866,101	6,866,101	6,866,101
Kanawha.....	616,967	11,691,770	18 95	3,131,270	14,823,040	24 03	8,533,845	5,805,045	14,338,890	29,161,930	29,161,930	29,161,930
Lewis.....	302,635	6,233,726	20 59	1,011,422	7,245,148	23 93	774,749	718,035	1,492,784	8,737,932	8,737,932	8,737,932
Lincoln.....	296,230	2,374,886	8 30	198,315	2,573,201	9 00	32,915	66,780	99,695	2,672,896	2,672,896	2,672,896
Logan.....	356,113	6,049,756	16 99	348,808	6,398,564	17 97	163,373	194,460	357,833	6,756,397	6,756,397	6,756,397
Marion.....	352,580	11,278,734	31 99	2,363,555	13,642,289	38 78	5,136,515	4,381,795	9,518,310	23,160,599	23,160,599	23,160,599

Marshall.....	9,392,410	48 32	1,075,890	10,368,290	51 68	4,225,510	4,305,590	8,621,090	18,989,390
Mason.....	3,017,794	14 06	717,899	4,693,663	16 64	5,618,249	5,688,130	1,104,479	5,740,142
Mercer.....	3,503,015	13 83	971,810	4,474,325	17 67	1,691,935	2,017,670	3,699,855	8,984,180
Mineral.....	1,398,550	6 82	404,370	1,802,920	8 79	2,267,670	2,267,670	3,699,855	8,984,180
Mingo.....	4,892,770	14 56	681,537	5,484,307	16 63	998,337	5,144,605	1,432,942	6,907,540
Monongalia.....	12,594,790	37 44	1,180,105	13,783,895	40 97	2,879,337	2,770,985	5,650,330	19,434,215
Monroe.....	2,815,522	9 33	438,498	3,254,020	10 78	1,157,998	1,176,721	314,717	3,468,737
Morgan.....	676,983	4 70	384,004	1,060,987	7 37	127,555	269,270	396,825	1,457,892
McDowell.....	13,229,875	33 99	2,968,080	16,222,955	41 70	703,415	376,305	1,079,729	17,302,675
Nicholas.....	4,756,413	9 18	271,186	5,027,599	9 70	199,243	734,164	933,407	5,961,006
Ohio.....	4,880,345	72 44	1,870,420	6,750,765	100 21	18,723,065	21,196,690	39,919,755	46,870,540
Pendleton.....	2,079,386	4 39	394,294	2,473,680	5 22	13,640	61,325	74,965	3,548,645
Pleasants.....	1,541,809	15 78	377,795	1,919,604	19 65	246,530	444,922	691,452	2,611,066
Pocahontas.....	6,648,747	9 56	809,724	7,458,471	10 66	204,426	305,118	509,544	7,968,015
Preston.....	6,120,221	15 03	1,346,246	7,466,467	18 34	373,873	1,046,565	1,420,438	8,885,905
Putnam.....	2,039,453	8 79	322,362	2,362,315	10 18	45,451	130,214	175,665	2,537,980
Raleigh.....	6,975,333	14 94	605,621	7,579,004	16 24	72,364	98,649	171,013	7,750,017
Randolph.....	8,239,953	10 68	961,549	9,231,502	11 92	1,202,620	1,515,698	2,718,318	11,949,820
Ritchie.....	4,490,653	16 00	706,734	5,200,387	17 37	386,599	750,443	1,136,042	6,336,429
Ronne.....	2,534,805	7 17	298,627	2,803,432	7 93	193,225	292,847	456,072	3,259,504
Summers.....	1,017,135	4 51	245,890	1,263,025	5 60	512,060	780,740	1,292,800	2,555,595
Taylor.....	3,628,637	33 13	586,978	4,215,345	38 49	2,283,765	1,876,415	4,160,180	8,375,525
Tucker.....	2,868,559	9 42	840,936	3,699,495	12 19	351,515	1,328,818	1,680,833	5,379,328
Tyler.....	4,148,701	24 66	488,300	4,637,001	27 57	564,290	816,280	1,380,540	6,017,541
Upshur.....	4,737,699	18 98	386,215	5,130,914	20 45	1,037,267	613,575	1,655,842	6,789,756
Wayne.....	2,876,917	5 60	378,556	2,755,473	6 49	276,708	363,790	630,438	3,385,911
Webster.....	7,433,884	6 98	156,290	2,919,466	7 36	137,920	142,415	330,335	3,249,801
Wetzel.....	1,584,162	10 56	567,200	8,001,064	33 94	238,118	1,140,500	2,378,618	10,379,702
Wirt.....	7,001,969	20 42	156,794	1,789,956	11 63	64,158	145,529	212,687	1,932,643
Wood.....	342,833	17 14	2,160,311	9,152,290	26 70	9,617,624	6,431,718	16,049,240	23,201,520
Wyoming.....	6,296,526	17 14	48,781	6,845,107	17 27	45,663	20,832	66,525	6,411,652
Total.....	\$270,017,567	\$ 15 69	\$43,860,312	\$ 313,867,909	\$ 18 24	\$62,667,940	\$62,289,407	\$164,857,347	\$ 478,725,256

STATEMENT XLIX.

Rate of County Levy and Average Rate of District Levies on Each \$100.00 Valuation, by Counties for 1906.

COUNTIES.	COUNTY.		DISTRICT.						
	County Levy.	County R. R. Levy.	Roads.	Railroads	Special.	SCHOOLS.		Total.	
						Teach-ers.	Build-ing.		
Barbour.....	23	2	7	.....	.....	11	7	55	
Berkeley.....	25	.....	6	.....	.....	16	9	56	
Boone.....	13	.....	.....	.....	.....	17	12	42	
Braxton.....	50	.....	5	.....	10	22	21	1.08	
Brooke.....	20	.....	8	.....	.....	12	10	50	
Cabell.....	30	.....	13	.....	.....	21	18	82	
Calhoun.....	20	.....	17	.....	.....	33	26	96	
Clay.....	30	.....	6	8	6	18	20	83	
Doddridge.....	20	.....	10	.....	.....	15	8	53	
Fayette.....	22	.....	6	.....	.....	25	13	66	
Gilmer.....	30	.....	20	.....	.....	22	23	95	
Grant.....	17	.....	13	.....	.....	24	12	66	
Greenbrier.....	17	.....	15	.....	.....	21	13	66	
Hampshire.....	18	.....	23	.....	.....	23	17	86	
Hancock.....	25	.....	11	.....	.....	23	16	75	
Hardy.....	20	.....	11	.....	.....	23	11	65	
Harrison.....	10	.....	11	.....	.....	14	10	45	
Jackson.....	20	.....	23	9	.....	32	23	1.07	
Jefferson.....	25	.....	13	.....	.....	17	10	65	
Kanawha.....	23	.....	3	2	.....	21	16	65	
Lewis.....	17	.....	10	.....	.....	14	6	47	
Lincoln.....	30	.....	7	.....	.....	22	25	84	
Logan.....	10	.....	5	.....	.....	13	12	40	
Marion.....	18	.....	10	.....	.....	12	11	51	
Marshall.....	15	.....	13	.....	.....	14	10	52	
Mason.....	25	.....	13	8	.....	21	16	78	
Mercer.....	17	.....	11	.....	.....	22	20	70	
Mineral.....	18	.....	13	.....	.....	19	11	61	
Mingo.....	30	.....	5	.....	.....	21	22	78	
Monongalia.....	21	.....	7	.....	.....	7	7	42	
Monroe.....	30	.....	21	.....	.....	26	17	94	
Morgan.....	12	.....	10	.....	.....	14	18	54	
McDowell.....	40	.....	5	5	5	18	21	94	
Nicholas.....	21	.....	7	.....	.....	21	14	63	
Ohio.....	19	.....	10	.....	.....	15	15	59	
Pendleton.....	14	.....	7	.....	.....	23	9	53	
Pleasants.....	21	.....	14	.....	8	16	15	69	
Pocahontas.....	5	.....	5	.....	.....	12	24	46	
Preston.....	25	.....	7	1	.....	16	11	60	
Putnam.....	24	.....	17	.....	.....	25	16	82	
Raleigh.....	12	.....	6	.....	.....	25	15	58	
Randolph.....	20	.....	5	.....	.....	14	11	50	
Ritchie.....	15	.....	15	.....	.....	23	17	70	
Roane.....	36	.....	5	.....	1	24	20	85	
Summers.....	20	.....	13	.....	.....	40	27	1.00	
Taylor.....	22	.....	9	.....	.....	13	6	50	
Tucker.....	25	.....	5	.....	.....	26	16	72	
Tyler.....	16	.....	8	.....	1	16	16	57	
Upshur.....	26	.....	8	.....	.....	19	7	60	
Wayne.....	30	.....	14	.....	.....	28	18	90	
Webster.....	25	.....	7	.....	.....	23	11	63	
Wetzel.....	13	.....	8	.....	2	11	17	56	
Wirt.....	30	.....	27	4	1	32	25	1.19	
Wood.....	20	.....	20	1	.....	22	16	79	
Wyoming.....	17	.....	3	.....	.....	18	13	51	

STATEMENT L.

Amount of State Taxes Assessed on Personal Property, Amount of License Taxes, 1906.

COUNTIES.	Total Value of all Personal Property.	Tax on Personal Property.			Tax on Capitation \$1.00 per Head.
		For State Purposes.	General School Purposes	Total Tax, Rate 6c. and 2½c.	General School Purposes.
Barbour.....	\$ 2,358,775	\$ 1,415 55	\$ 501 04	\$ 2,006 59	\$ 3,698
Berkeley.....	2,649,528	1,591 87	665 70	2,257 07	3,987
Boone.....	802,949	481 40	200 58	681 98	1,750
Braxton.....	2,296,139	1,362 91	570 16	1,933 07	4,574
Brooke.....	2,182,550	1,310 06	549 08	1,859 14	2,163
Cabell.....	5,294,165	3,189 28	1,393 47	4,522 75	9,249
Calhoun.....	2,238,500	1,344 04	561 47	1,905 51	2,238
Clay.....	883,794	538 84	223 28	757 12	2,012
Doddridge.....	3,704,671	2,241 50	934 91	3,176 41	2,705
Fayette.....*	4,413,202	2,643 53	1,116 56	3,760 12	.....
Gilmer.....	1,583,549	957 45	400 24	1,357 69	2,383
Grant.....	1,239,934	744 72	310 37	1,055 09	1,945
Greenbrier.....	3,440,823	2,032 71	863 20	2,925 91	4,845
Hampshire.....	1,706,402	1,025 86	454 76	1,480 62	2,630
Hancock.....	1,291,329	774 78	323 64	1,098 42	1,838
Hardy.....	1,599,387	941 62	392 45	1,334 07	1,951
Harrison.....	11,970,690	7,255 75	3,062 58	10,288 33	8,637
Jackson.....	1,480,105	888 96	374 06	1,263 02	4,046
Jefferson.....	2,668,907	2,146 20	899 89	3,046 09	3,543
Kanawha.....	11,714,755	7,028 66	2,945 17	9,973 83	13,562
Lewis.....	4,081,467	2,427 93	1,016 19	3,444 12	3,820
Lincoln.....	848,461	756 04	317 87	1,073 91	3,269
Logan.....	1,200,090	721 63	300 51	1,022 14	1,979
Marion.....	9,234,751	5,545 56	2,319 01	7,864 57	9,232
Marshall.....	5,963,300	3,577 98	1,490 83	5,068 81	7,170
Mason.....	1,802,195	1,084 21	453 71	1,537 92	4,753
Mercer.....	5,442,423	3,289 61	1,390 44	4,680 05	6,849
Mineral.....	2,486,680	1,549 67	648 54	2,198 21	3,394
Mingo.....	1,970,237	1,183 94	493 82	1,677 76	2,827
Monongalia.....	8,397,257	5,176 90	2,158 59	7,335 49	5,784
Monroe.....	1,742,298	1,046 22	436 79	1,483 01	2,758
Morgan.....	687,227	401 25	167 96	569 23	1,746
McDowell.....	5,754,609	3,456 17	1,443 80	4,899 97	9,236
Nicholas.....	2,116,941	1,271 04	530 71	1,801 75	3,394
Ohio.....	19,070,850	11,442 51	4,790 75	16,233 26	12,567
Pendleton.....	1,220,620	738 35	305 86	1,039 21	2,084
Pleasants.....	2,121,623	1,297 14	540 83	1,837 97	1,755
Pocahontas.....	2,911,068	1,742 67	739 24	2,481 91	3,854
Preston.....*	3,594,142	2,104 59	881 56	2,986 15	.....
Putnam.....	1,063,754	640 04	268 16	908 20	3,150
Raleigh.....	2,605,286	1,563 52	656 02	2,219 54	3,769
Randolph.....*	4,640,389	2,784 09	1,180 38	3,945 07	.....
Ritchie.....	4,276,190	2,614 62	1,091 06	3,705 68	4,006
Roane.....	2,685,494	1,617 87	677 51	2,295 38	3,876
Summers.....	1,186,710	776 14	324 87	1,101 01	3,497
Taylor.....	2,710,716	1,627 21	681 56	2,308 77	3,339
Tucker.....	2,945,625	1,768 39	742 49	2,510 88	4,676
Tyler.....*	6,309,541	3,789 89	1,563 63	5,373 52	.....
Upshur.....	2,304,265	1,382 62	576 36	1,958 98	3,584
Wayne.....*	1,253,875	752 39	316 07	1,068 46	.....
Webster.....*	1,125,212	705 05	285 49	1,000 54	.....
Wetzel.....	5,995,755	3,686 02	1,535 86	5,221 88	5,009
Wirt.....*	814,373	489 71	206 33	696 04	.....
Wood.....	7,847,500	4,807 08	2,006 11	6,813 19	7,948
Wyoming.....	910,547	546 56	227 89	774 45	1,774
Total.....	\$ 194,725,630	\$ 118,280 40	\$ 4,951,946	\$ 16,779,986	\$ 208,772

*Impossible to get report of Capitations from these Counties.

STATEMENT LI.

Amount of State Taxes on Real Estate for the Year 1906.

COUNTIES.	Total Assessed Valuation of all Real Estate.	TAXES ON REAL ESTATE.		
		State Purposes.	General School Purposes	Total Tax at 6c and 2½ on \$100.00
Barbour	\$ 9,592,265	\$ 5,758 11	\$ 2,400 54	\$ 8,158 65
Berkeley	7,831,089	4,705 13	1,984 29	6,689 42
Boone	4,492,388	3,365 63	1,317 85	4,683 48
Braxton	5,611,011	3,366 61	1,402 75	4,769 36
Brooke	6,814,845	4,089 78	1,706 06	5,795 81
Cabell	12,915,045	7,749 10	3,240 88	10,989 98
Calhoun	1,887,962	1,149 23	480 73	1,629 96
Clay	1,939,062	1,168 87	485 89	1,654 76
Doddridge	5,766,348	3,486 29	1,452 34	4,938 63
Fayette	15,159,870	9,109 58	3,800 80	12,910 38
Gilmer	3,869,981	2,324 37	970 72	3,295 09
Grant	2,462,134	1,477 47	616 88	2,094 35
Greenbrier	8,502,657	5,101 58	2,124 81	7,226 39
Hampshire	2,412,480	1,447 61	609 08	2 056 66
Hancock	4,604,437	2,762 66	1,151 11	3 913 77
Hardy	2,441,125	1,465 88	611 66	2,077 48
Harrison	29,650,810	17,794 41	7,421 50	25,215 91
Jackson	4,037,200	2,429 17	1,014 95	3,444 12
Jefferson	6,865,301	4,118 52	1,719 56	5,838 08
Kanawha	29,161,930	17,499 15	7,308 53	24,807 68
Lewis	8,737,932	5,243 41	2,187 81	7,431 22
Lincoln	2,673,366	1,613 61	674 08	2,287 69
Logan	6,756,897	4,067 67	1,690 34	5,748 01
Marion	22,190,899	14,520 00	6,059 87	20,579 87
Marshall	18,989,380	11,393 60	4,747 34	16,140 94
Mason	5,740,142	3,444 67	1,436 04	4,880 71
Mercer	8,084,180	4,858 99	2,082 64	6,891 63
Mineral	3,688,830	2,219 81	928 75	3,148 56
Mingo	6,907,249	4,154 25	1,733 06	5,897 31
Monongalia	19,434,215	11,692 79	4,873 39	16,566 18
Monroe	3,568,737	2,142 73	995 41	3,138 14
Morgan	1,457,692	875 06	364 89	1,239 95
McDowell	17,302,675	10,165 09	4,235 50	14,400 59
Nicholas	5,961,006	3,583 37	1,494 58	5,077 95
Ohio	46,670,540	28,002 68	14,664 12	42,666 80
Pendleton	2,548,645	1,530 85	640 78	2,171 63
Pleasants	2,611,056	1,570 47	655 56	2,226 03
Pocahontas	7,968,015	4,736 70	3,468 60	8,255 30
Preston	8,885,905	5,333 18	2,221 08	7,554 22
Putnam	2,537,980	1,525 64	636 46	2,162 10
Raleigh	7,750,017	4,650 01	1,937 50	6,587 51
Randolph	11,949,820	7,230 15	3,013 18	10,243 33
Ritchie	6,336,429	3,820 65	1,594 26	5,414 91
Roane	3,259,504	1,966 24	819 75	2,785 99
Summers	2,555,865	1,539 29	643 29	2,182 58
Taylor	8,375,525	5,031 95	4,142 48	9,174 43
Tucker	5,379,828	3,232 74	1,347 17	4,579 91
Tyler	6,017,541	3,611 34	1,512 52	5,123 86
Upshur	6,786,756	4,086 94	1,702 85	5,789 79
Wayne	3,385,911	2,065 05	854 39	2,899 44
Webster	3,249,801	1,951 82	813 07	2,764 89
Wetzel	10,379,702	4,989 79	2,085 63	7,075 42
Wirt	1,952,643	1,171 23	488 80	1,660 03
Wood	25,201,520	13,342 41	5,557 77	18,900 18
Wyoming	6,412,132	3,850 07	1,603 22	5,453 29
Total		\$ 285,593 31	\$ 125,657 07	\$ 411,250 38

STATEMENT LII.

Total Tax on All Subjects, Both Personal and Real, Including Capitations and License Tax, for the Year 1906.

COUNTIES.	General School Purposes In- cluding Capitation Tax.	Total Tax for All Purposes Except Li- cense Taxes.	Total Amount of State Taxes on all Sub- jects, In- cluding Li- cense Taxes.	Total Amount of Taxes for All Purposes, Including Li- cense Tax- es.
Barbour.....	\$ 6,338 58	\$ 13,512 24	\$ 12,955 82	\$ 19,294 40
Berkeley.....	6,200 29	12,496 79	17,402 76	20,032 75
Boone.....	2,892 85	6,258 48	3,601 87	6,683 52
Braxton.....	6,008 91	10,759 29	6,538 18	12,545 08
Brooke.....	4,235 83	9,635 65	9,950 67	14,186 50
Cabell.....	13,260 65	21,199 03	29,364 29	42,624 94
Calhoun.....	3,060 80	5,553 57	3,216 77	6,277 08
Clay.....	2,558 47	4,261 18	2,415 53	4,974 00
Doddridge.....	4,821 75	10,549 54	6,457 86	8,845 11
Fayette.....				
Gilmer.....	3,543 46	6,825 28	3,833 95	7,377 41
Grant.....	2,681 15	4,903 34	2,890 68	5,571 83
Greenbrier.....	7,348 51	14,551 72	9,826 21	12,814 22
Hampshire.....	3,438 24	5,911 71	4,416 57	7,854 81
Hancock.....	3,045 82	6,587 75	4,769 95	7,815 77
Hardy.....	2,765 70	5,173 15	2,711 85	5,477 55
Harrison.....	18,197 11	43,176 61	45,992 13	64,189 24
Jackson.....	5,066 41	8,384 54	4,504 65	9,571 06
Jefferson.....	7,317 25	13,581 97	17,928 88	25,246 13
Kanawha.....	22,815 70	47,343 51	78,040 16	100,855 86
Lewis.....	6,660 80	14,332 14	16,650 51	23,311 31
Lincoln.....	3,983 65	6,353 30	3,046 18	7,029 83
Logan.....	3,788 55	8,567 85	5,867 75	9,656 30
Marion.....	16,887 68	36,753 24	38,763 22	47,142 10
Marshall.....	12,891 17	27,662 75	46,029 83	58,721 00
Mason.....	6,167 45	10,696 33	9,750 45	15,917 90
Mercer.....	9,585 18	17,713 78	23,485 15	33,070 33
Mineral.....	4,657 69	8,427 17	15,448 51	20,106 20
Mingo.....	4,771 18	10,109 37	22,379 55	27,150 73
Monongalia.....	12,237 58	29,107 27	19,568 89	31,806 47
Monroe.....	3,814 40	7,003 35	3,854 09	7,668 49
Morgan.....	2,141 77	3,418 08	4,069 84	6,211 61
McDowell.....	14,141 00	27,762 26	39,411 07	45,090 37
Nicholas.....	5,099 99	9,954 40	6,410 13	11,510 12
Ohio.....	27,787 21	67,232 40	167,542 50	195,329 71
Pendleton.....	2,822 24	5,086 44	2,597 49	5,419 73
Pleasants.....	2,847 49	5,715 10	7,263 79	10,111 23
Pocahontas.....	6,207 22	12,736 59	7,856 57	14,063 79
Preston.....				
Putnam.....	3,808 50	6,009 92	3,065 74	6,904 24
Raleigh.....	6,066 87	12,380 77	7,735 07	13,801 94
Rando ph.....				
Ritchie.....	6,292 52	12,727 79	7,814 03	14,106 55
Roane.....	4,985 66	8,569 77	5,001 97	9,987 63
Summers.....	4,130 36	6,445 79	8,424 03	12,554 39
Taylor.....	5,788 54	12,447 70	8,662 40	14,450 94
Tucker.....	3,311 86	11,312 99	16,296 12	22,607 98
Tyler.....				
Upshur.....	5,482 91	10,952 47	6,791 21	12,274 12
Wayne.....				
Webster.....				
Wetzel.....	8,716 94	18,656 90	32,843 52	41,560 46
Wirt.....				
Wood.....	7,338 00	25,487 49	55,857 21	63,195 21
Wyoming.....	3,427 71	7,824 34	8,043 79	11,471 50

STATEMENT LIII.

Amount of License Taxes on All Subjects by Counties, as Reported by Assessors, from the First day of July, 1905, to the First day of July, 1906.

COUNTIES.	Hotels and Restaurants.	Retail Liquor dealers.	Wholesale Dealers in Liquors, Wine, Beer, Etc.	Distillers and Brewers.	Druggists.	Turf and Base Ball Exchange, Bowling Alleys, Billiard Tables, Pool Tables, or Tables of like kind.	Circuses, Menageries, Theatres, Public Shows, Merry-go-rounds, Roller Coasters, Scenic Railways.	Hawkers, Peddlers and Auctioneers.	Real Estate, Stock, Money, Pawn and other Brokers.	Selling Trailing Stamps, Lightning Rods, Sewing Machines, Stoves, Ranges, Musical Instruments, & Shooting Galleries.	Trunk Dealers.	Tobacco, Cigars and Cigarettes.	Dealers in Pistols, Revolvers in Dirks, Etc.	Nurseries.	Slot Machines.	Total.
Barbour.....	\$ 91 70	\$ 4,375 99	\$..	\$..	\$ 100 00	\$ 202 50	\$ 187 50	\$ 28 58	\$ 19 60	\$..	\$ 8 33	\$ 695 35	\$ 10 00	\$..	\$ 62 60	\$ 5,782 16
Berkeley.....	147 23	7,500 00	375 00	1,350 00	200 00	245 83	128 00	73 88	176 91	20 00	75 00	774 41	10 00	.....	30 00	11,106 30
Boone.....	23 32	.....	.....	.....	108 34	399 88	50 00	4 20	2 50	20 00	.....	375 62	34 17	10 00	8 75	1,785 72
Braxton.....	166 63	3,000 00	.....	.....	100 00	130 09	202 00	87 52	350 00	17 50	159 40	387 69	20 00	.....	8 35	4,530 86
Brooke.....	110 80	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cabell.....	347 00	10,850 00	375 00	1,811 95	356 25	1,025 76	541 25	998 99	998 99	8 35	38 38	1,904 13	42 50	10 85	219 85	18,495 91
Calhoun.....	118 01	.....	.....	.....	.....	50 00	8 00	75 00	.....	16 28	.....	392 22	.....	.....	5 00	723 51
Clay.....	52 86	.....	.....	.....	.....	.....	.....	134 42	.....	11 76	.....	453 75	10 00	.....	.....	712 82
Doddridge.....	88 50	.....	.....	.....	25 00	6 25	92 32	7 50	.....	.....	.....	477 16	23 34	10 00	.....	730 07
Fayette.....	434 30	34,227 34	1,635 00	.....	150 00	75 00	275 00	2,003 88	54 17	413 34	.....	2,501 02	254 60	10 00	117 08	42,141 63
Gilmer.....	69 85	.....	.....	.....	25 00	385 00	.....	66 53	.....	.....	70	385 95	.....	.....	4 10	552 13
Grant.....	66 30	.....	.....	.....	3 05	284 18	10 00	244 18	45 00	.....	.....	253 46	.....	.....	3 50	698 49
Greenbrier.....	279 50	250 00	.....	.....	125 00	374 36	197 00	161 21	274 13	.....	63 34	845 84	.....	30 00	2 52	2,623 00
Hampshire.....	87 43	1,683 34	.....	125 00	25 00	35 01	80 00	23 88	25 64	11 70	.....	443 10	.....	.....	77 50	1,943 10
Hancock.....	17 00	.....	.....	.....	125 00	307 50	233 50	.....	.....	43 03	62 52	345 00	10 00	.....	.....	1,233 02
Hardy.....	16 50	.....	.....	.....	50 00	307 50	19 30	19 30	.....	10 00	124 79	175 57	.....	.....	.....	304 40
Harrison.....	383 00	14,367 06	718 75	850 00	440 42	857 50	504 00	231 52	593 30	10 00	.....	1,693 20	45 88	.....	150 17	21,012 63
Jackson.....	57 70	.....	.....	.....	200 00	141 66	108 00	44 95	250 00	13 33	34 42	672 12	20 00	.....	5 00	1,186 52
Jefferson.....	223 87	9,316 43	.....	324 40	200 00	141 66	169 00	60 50	281 24	12 50	89 79	794 77	.....	.....	25 00	11,694 16
Kanawha.....	755 25	38,339 67	3,875 00	850 00	554 13	1,902 15	525 00	1,394 23	1,175 01	25 00	75 00	8,946 45	88 33	.....	207 08	53,512 35

Lewis.....	\$ 249 79	\$ 7,374 99	\$..	\$ 100 00	\$ 238 76	\$ 218 17	\$ 45 65	\$..	\$ 10 00	\$..	\$ 642 88	\$ 20 00	\$ 10 00	\$ 70 85	\$ 8,979 17
Lincoln.....	34 22	..	..	25 00	168 67	54 00	168 34	..	23 85	..	618 96	10 00	..	10 42	676 53
Logan.....	158 40	..	..	..	..	..	..	..	35 02	..	470 60	..	..	..	1,088 45
Marion.....	680 44	12,800 00	750 00	370 83	545 83	235 00	316 19	429 18	32 50	113 56	1,393 35	71 11	..	21 67	18,687 66
Marshall.....	107 37	26,350 38	..	321 95	844 70	232 00	88 86	290 73	13 82	85 76	1,165 47	10 00	..	748 21	31,056 25
Mason.....	307 07	4,025 00	..	75 00	150 00	100 00	..	..	..	..	1,777 50	..	..	5 00	5,221 67
Mercer.....	452 95	7,780 00	375 00	238 21	1,289 20	463 75	243 75	232 65	10 00	95 35	1,844 20	70 84	..	25 00	15,366 55
Mineral.....	238 73	3,391 67	..	100 00	331 82	232 53	54 83	232 95	30 00	..	830 43	..	..	61 05	11,679 08
Mingo.....	515 99	12,547 94	1,070 64	340 00	527 66	240 00	575 00	197 86	21 62	105 82	967 11	44 16	..	5 00	17,041 86
Monongalia.....	256 78	..	..	217 70	535 00	367 80	78 99	197 86	..	..	867 63	30 00	10 00	20 00	2,689 20
Monroe.....	130 03	..	..	50 00	..	50 00	..	..	..	..	336 51	..	..	..	653 14
Morgan.....	48 80	2,000 00	..	250 00	177 51	89 17	67 54	200 00	50 00	6 25	335 45	6 66	..	4 17	2,783 53
McDowell.....	686 60	19,700 00	375 00	250 00	1,425 45	98 00	1,045 50	200 00	30 00	80 16	1,513 80	140 00	..	240 00	25,756 81
Nicholas.....	209 45	..	..	40 00	374 44	89 00	27 50	13 30	36 13	..	750 90	10 00	..	5 00	1,555 72
Ohio.....	1,376 70	93,325 69	4,254 17	950 00	4,335 79	1,159 81	468 52	2,657 55	46 00	156 25	2,873 62	90 00	12 50	1,217 71	128,097 31
Pendleton.....	15 99	..	..	25 00	..	10 00	7 82	..	3 34	..	204 98	..	..	..	333 29
Pleasants.....	53 88	3,250 00	..	60 00	335 00	60 00	19 24	..	5 00	27 10	335 86	10 00	..	230 00	4,898 18
Prairie.....	232 09	..	..	121 55	..	70 00	110 59	54 83	..	..	671 02	57 09	..	10 00	1,827 20
Preston.....	190 11	..	..	83 83	..	164 00	118 73	25 00	34 17	27 09	938 73	5 00	..	..	1,537 21
Putnam.....	48 45	..	..	28 00	50 00	50 00	14 58	..	10 01	..	882 11	14 17	..	..	894 82
Raleigh.....	72 90	..	..	70 14	..	60 00	190 30	..	2 25	7 25	990 23	38 04	..	..	1,421 17
Randolph.....	408 55	15,953 10	..	125 00	540 00	140 00	5 00	200 00	10 00	882 10	882 10	..	..	76 75	18,845 50
Ritchie.....	170 68	..	..	100 00	75 00	128 00	30 83	..	20 82	89 93	754 02	10 00	..	..	1,878 76
Roane.....	86 64	500 00	..	..	23 00	10 00	74 49	50 00	20 85	25 00	617 38	10 00	..	..	1,417 86
Summers.....	81 63	5,006 98	..	50 00	90 00	85 00	5 00	..	60 00	..	639 99	..	..	..	6,106 60
Taylor.....	214 28	..	..	141 67	426 67	177 67	67 93	37 50	36 68	25 00	854 17	58 00	..	11 67	2,003 24
Tucker.....	191 46	8,902 80	..	135 40	450 85	228 00	59 18	108 28	214 53	..	843 43	15 84	..	102 72	11,294 99
Tyler.....	129 83	6,158 33	..	75 00	150 00	159 00	25 00	50 00	..	75 00	758 50	30 00	..	15 00	7,615 66
Upshur.....	91 22	..	..	75 00	96 25	251 00	59 43	70 83	34 08	..	604 73	10 00	..	4 11	1,321 65
Wayne.....	123 32	..	..	50 00	..	65 00	..	..	..	45 84	901 73	..	..	5 00	1,165 89
Webster.....	118 50	..	..	..	385 00	70 80	42 50	..	..	..	489 16	..	..	19 58	1,096 54
Wetzel.....	234 22	20,481 00	..	314 60	275 00	155 00	52 93	50 00	..	177 65	1,063 16	25 00	..	55 00	22,903 56
Wirt.....	52 01	..	..	25 00	..	70 00	17 99	..	..	4 15	375 89	..	..	..	544 95
Wood.....	580 07	28,165 66	2,078 65	870 84	450 00	668 87	41 84	1,270 37	73 72	50 00	1,647 75	50 00	10 00	1,085 95	37,707 72
Wyoming.....	34 43	3,000 00	..	..	..	..	41 67	..	26 68	..	530 77	13 61	..	..	3,647 16
Total.....	\$11,968 20	\$410,138 87	\$15,872 21	\$25,443 87	\$19,983 18	\$9,692 16	\$8,875 10	\$11,023 55	\$1,511 86	\$1,943 78	\$46,325 53	\$1,422 79	\$113 35	\$4,886 16	\$78,988 57

STATEMENT LIV.

Amount of the General School Fund Received from the Several Counties in 1905 and the amount Apportioned thereto in 1906.

COUNTIES.	General School Tax Capitalizations Assessed and Fines Collected.	Exonerations Commissions and Delinquents Allowed Sheriffs on Same.	Net Amount Received from the Counties. 1905.	Amount Apportioned to the Counties. 1906.	Counties Receiving.	
					More.	Less.
Barbour	\$ 6,061 23	\$ 353 48	\$ 5,707 75	\$ 10,168 64	\$ 4,460 89	\$
Berkeley	8,146 34	1,584 40	6,561 94	8,724 60	2,162 66	.....
Boone	2,833 35	119 92	2,713 43	7,041 32	4,327 89	.....
Braxton	5,986 45	301 30	5,685 15	15,511 60	9,826 45	.....
Brooke	4,008 86	235 18	3,773 68	5,769 70	1,996 02	.....
Cabell	13,664 94	1,815 93	11,849 01	14,321 90	2,472 89	.....
Calhoun	3,632 07	255 37	3,376 70	8,817 28	5,420 58	.....
Clay	2,673 06	322 14	2,350 92	7,226 66	4,875 74	.....
Doddridge	6,330 32	444 30	5,886 02	9,188 00	3,301 98	.....
Fayette a						
Gilmer	3,419 35	320 64	3,098 71	8,610 87	5,511 66	.....
Grant	3,643 22	193 17	3,450 05	5,034 74	1,584 69	.....
Greenbrier	9,031 58	405 69	8,625 89	16,434 07	7,808 18	.....
Hampshire	4,334 35	172 58	4,161 77	8,032 75	3,870 98	.....
Hancock	3,978 79	528 64	3,450 15	4,976 55	1,526 40	.....
Hardy	3,726 44	156 96	3,569 48	6,196 44	2,626 96	.....
Harrison	17,858 67	1,623 08	16,235 64	20,867 50	4,631 86	.....
Jackson	6,247 49	436 80	5,810 69	15,753 00	9,942 31	.....
Jefferson	7,433 20	1,024 89	6,408 31	11,129 90	4,721 59	.....
Kanawha	19,277 29	2,521 09	16,756 20	37,756 36	21,000 16	.....
Lewis	7,753 15	448 76	7,304 39	11,032 81	3,728 52	.....
Lincoln	4,444 48	184 08	4,260 40	13,757 20	9,496 80	.....
Logan	3,264 63	187 33	3,077 30	7,136 15	4,058 85	.....
Marion	15,268 44	922 59	14,345 85	22,029 20	7,683 35	.....
Marshall	13,472 22	1,335 00	12,137 22	13,931 78	1,794 56	.....
Mason	7,476 31	823 49	6,652 82	16,207 77	9,549 95	.....
Mercer	9,354 60	1,325 69	8,028 91	21,378 31	13,349 40	.....
Mineral	6,003 96	293 37	5,710 59	10,151 40	4,440 81	.....
Mingo	4,634 47	291 71	4,342 76	12,192 42	7,849 66	.....
Monongalia	11,756 34	528 43	11,227 91	13,119 23	1,891 32	.....
Monroe	4,595 62	213 13	4,381 49	10,002 70	5,621 21	.....
Morgan	2,446 28	174 25	2,272 03	5,253 90	2,986 89	.....
McDowell	13,538 16	3,588 14	9,950 02	15,593 50	5,643 45	.....
Nicholas	5,006 61	335 03	4,671 58	10,890 66	6,219 08	.....
Ohio	28,045 22	1,580 13	26,465 09	7,575 82	18,889 27	.....
Pendleton	2,985 76	154 64	2,831 12	7,110 30	4,279 18	.....
Pleasants	3,817 77	885 25	2,932 52	6,189 97	3,257 45	.....
Pocahontas	6,274 88	315 52	5,959 36	7,172 80	1,213 44	.....
Preston	7,574 82	264 67	7,310 15	16,472 86	9,162 71	.....
Putnam	4,736 81	392 30	4,344 51	12,908 01	8,563 60	.....
Raleigh	5,136 40	526 14	4,610 26	13,563 16	7,952 90	.....
Randolph	7,444 94	439 45	7,005 49	14,188 85	7,183 38	.....
Ritchie	7,639 19	308 54	7,330 65	13,182 33	5,851 68	.....
Roane	5,101 28	374 26	4,727 02	16,841 40	11,614 38	.....
Summers	4,875 59	347 72	4,527 87	13,069 65	8,541 78	.....
Taylor	6,517 41	692 94	5,824 47	5,422 70	.....	401 77
Tucker	6,664 37	421 60	6,242 77	9,630 00	3,417 23	.....
Tyler	7,856 21	601 53	7,254 68	11,360 51	4,105 85	.....
Upshur	5,325 68	332 91	4,992 77	11,024 30	6,031 53	.....
Wayne	6,757 05	587 98	6,169 07	16,087 06	9,917 99	.....
Webster	3,273 93	169 78	3,104 15	7,603 84	4,499 69	.....
Wetzel	11,892 95	899 79	11,023 16	17,841 47	6,818 31	.....
Wirt	2,929 17	253 20	2,675 97	7,134 00	4,458 03	.....
Wood	16,690 07	2,537 95	14,152 12	12,845 33	.....	1,806 79
Wyoming	3,203 34	209 38	2,993 96	7,468 06	4,474 19	.....
Total	\$ 396,065 09	\$ 35,733 21	\$ 360,331 88	\$ 636,923 93	\$ 297,691 88	\$ 21,099 83

a Could not get statistics from Fayette County.

STATEMENT LV.
Amount of Delinquent Lists Allowed the Sheriffs of the Several Counties for 1905.

COUNTIES.	DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1905.									
	State Purposes.					General School Purposes.				
	Real Estate.	Personal Property.	Improperly Charged.	Total.	Real Estate.	Personal Property.	Improperly Charged.	Capitalizations.	Total.	
Barbour.....	\$ 20 40	\$ 23 13	\$ 22 02	\$ 65 55	\$ 8 90	\$ 10 05	\$ 9 53	\$ 127 00	\$ 155 48	
Berkeley.....	9 86	94 19	104 05	4 23	4 23	40 53	16 05	605 00	649 76	
Boone.....	9 32	6 18	37 47	52 97	25 27	2 73	9 64	19 00	41 79	
Braxton.....	58 48	72 90	153 99	32 01	17 43	32 10	5 17	84 00	151 01	
Brooke.....	40 62	11 73	52 35	52 35	17 43	5 17	.....	53 00	75 60	
Cabell.....	41 27	129 23	33 01	203 51	17 42	57 62	14 06	1,252 00	1,341 10	
Calhoun.....	73 05	20 63	93 68	31 43	25 58	9 01	4 19	96 00	136 44	
Clay.....	59 24	25 57	9 70	94 91	25 58	11 45	.....	198 00	• 239 22	
Doddridge.....	61 11	13 88	3 59	78 58	28 16	6 13	1 53	135 00	168 82	
(a) Fayette.....										
Gilmer.....	96 01	24 17	55	120 73	41 48	10 55	24	174 00	226 27	
Grant.....	56 20	32 91	71	89 82	24 12	14 13	80	36 00	74 55	
Greenbrier.....	26 20	33 32	104 52	164 04	11 36	14 81	44 84	37 00	107 51	
Hampshire.....	4 43	4 84	29	9 56	1 89	2 15	14	31 00	35 18	
Hancock.....	95 00	34 62	2 31	130 22	41 05	14 89	.....	275 00	350 94	
Hardy.....	5 42	1 74	2 84	9 47	2 84	7 78	99	11 00	15 11	
Harrison.....	7 68	185 10	11 81	214 59	3 29	85 23	5 07	969 00	1,062 59	
Jackson.....	88 68	45 48	.....	134 16	38 10	19 64	.....	185 56	243 30	
Jefferson.....	12 18	61 14	45	73 77	5 35	27 06	20	694 00	726 61	
Kanawha.....	312 45	302 87	6 58	621 90	184 21	129 81	2 84	1,642 00	1,908 86	
Lewis.....	4 46	31 49	.....	35 95	1 89	13 59	.....	108 00	121 48	
Lincoln.....	80 82	56 78	11 32	149 02	25 26	21 81	4 92	116 00	182 67	
Logan.....	6 94	13 28	1 24	21 06	2 81	5 73	54	57 00	66 06	
Marion.....	42 40	228 88	8 78	280 15	18 33	98 52	3 78	320 00	440 63	
Marshall.....	36 68	98 77	1 08	117 91	19 92	38 96	46	790 00	830 37	
Mason.....	129 59	37 12	.....	155 71	15 04	16 58	.....	598 00	577 60	
Mercer.....	63 95	125 27	44	219 66	28 54	60 94	20	941 00	1,038 68	
Mineral.....	3 42	19 36	2 03	24 81	1 48	8 34	87	62 00	72 66	

STATEMENT LV.—Continued.

COUNTIES.	State Purposes.				General School Purposes.				
	Real Estate.	Personal Property.	Improperly Charged.	Total.	Real Estate.	Personal Property.	Improperly Charged.	Capita- tions.	Total.
Mingo.....	132 52	98 82	30 27	262 61	57 08	48 08	12 95	1,060 00	1,168 06
Monongalia.....	29 95	30 14	3 69	63 78	12 98	13 22	1 58	73 00	100 78
Monroe.....	1 52	5 17	1 17	8 16	2 77	2 80	60	56 00	59 57
Morgan.....	10 69	13 48	0 09	24 26	4 58	5 79	05	64 00	74 43
McDowell.....	101 02	215 06	8 81	324 89	42 92	92 52	3 58	8,226 00	8,361 83
Nicholas.....	40 93	142 97	121 68	305 58	17 60	61 19	45 08	56 00	179 87
Ohio.....	71 72	108 27	52 68	232 67	30 55	48 65	22 58	543 00	642 78
Pendleton.....	62 90	61 20	1 46	125 56	22 70	28 74	.....	63 00	65 68
Pleasants.....	153 22	48 80	17 53	219 55	65 75	21 49	16	632 00	698 60
Pocahontas.....	19 24	40 51	0 00	60 88	8 60	17 87	23	32 00	119 47
Preston.....	38 83	83 02	6 43	128 28	15 54	35 86	27	16 00	42 44
Putnam.....	147 79	171 98	97	320 74	64 00	71 28	2 72	223 00	276 12
Raleigh.....	153 09	88 40	15 28	257 77	65 67	35 88	41	245 00	380 67
Randolph.....	31 68	13 74	11 45	56 77	13 52	5 68	6 41	108 00	215 91
Ritchie.....	31 12	44 32	14 72	90 16	13 60	19 17	4 89	30 00	54 09
Roane.....	4 37	18 82	01	23 20	1 89	8 18	6 48	104 00	233 25
Summers.....	35 87	12 82	15 90	65 09	15 19	5 91	.....	182 00	192 07
Taylor.....	67 55	48 57	9 77	126 89	23 95	21 03	6 79	357 00	384 89
Tucker.....	15 15	45 80	13 00	73 95	6 40	199 88	4 15	197 00	251 13
Tyler.....	44 15	25 98	91	71 04	18 86	11 21	5 67	78 00	109 95
Upshur.....	72 94	84 08	11 84	168 86	31 85	36 27	39	106 00	186 46
Wayne.....	71 28	29 88	9 80	110 46	20 45	12 74	5 11	180 00	233 23
Webster.....	164 88	84 81	12 90	262 59	71 41	38 42	8 96	411 00	529 44
Wetzel.....	93 61	37 02	.....	130 63	40 26	16 17	5 61	111 00	167 43
Wirt.....	285 23	722 86	.....	1,010 09	122 57	314 09	.....	1,467 00	1,903 86
Wood.....	95 56	16 24	2 32	114 12	40 94	7 00	1 00	88 00	189 84
Wyoming.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$ 3,423 56	\$ 4,043 20	\$ 624 69	\$ 8,091 45	\$ 1,472 47	\$ 1,748 23	\$ 280 96	\$ 19,385 56	\$ 22,867 22

(a) List not received.

STATEMENT LVI.

Receipts for Sheriff's Sales of Delinquent Lands. (State Taxes 1905.) Sale of 1905.

COUNTIES.	Certified for Sale.	Purchased for State.	Suspended from Sale.	Amount Redeemed or Sold.
Barbour	\$ 209 11	\$ 18 49	\$ 44 86	\$ 146 26
Berkeley	30 03	08	5 46	24 49
Boone	172 91	2 91	40 49	129 51
Braxton	269 40	27 07	16 41	225 92
Brooke	59 09		1 44	57 65
Cabell	264 63	53	165 27	98 83
Calhoun	225 77	53 53		167 24
Olay	199 34	67 74	15 44	116 16
Doddridge	14 24	12 44		1 80
Fayette	64 82	23 61	14 03	22 18
Gilmer	213 13	23 49	14 49	172 15
Grant	1 78	1 03		75
Greenbrier	110 02	35 88	32 40	41 74
Hampshire	21 13	2 09	64	18 40
Hancock	98 40			98 40
Hardy	4 46	3 82		64
Harrison	113 68	97 69		15 99
Jackson	254 88	22 00		232 88
Jefferson	59 19	1 84	8 71	49 14
Kanawha				
Lewis	23 56		2 53	20 98
Lincoln	239 79	191 78		48 91
Logan	19 15	10 95		8 00
Marion	84 96	1 31		83 26
Marshall	20 09		6 11	13 98
Mason	199 65	40 82	64	158 19
Mercer	133 25	12 22	5 95	115 08
Mineral	40 86		1 41	39 45
Mingo	202 11	117 13	14 75	160 23
Monongalia	6 20		6 20	6 20
Monroe	93	21		72
Morgan	71 28		21 45	49 81
McDowell	191 83	78 10	5 84	107 89
Nicholas	77 10	58 56	4 25	14 29
Ohio	154 97	81		154 16
Pendleton	2 22	04		2 18
Pleasants	15 50	3 23		12 22
Pocahontas	403 31	66 80		336 51
Preston	32 94	1 92		31 02
Putnam	45 29	3 70		41 59
Raleigh	398 50	388 93	1 82	7 75
Randolph	1,543 96	1,229 19	35 66	277 91
Ritchie	63 46	24 28		39 18
Roane	137 14	28 28	32 53	76 23
Summers	7 78	38		7 40
Taylor	134 36	32 03	17 89	84 44
Tucker	273 04	71 56	41 91	159 57
Tyler	29 82	06	21	29 53
Upshur	164 11		10 06	154 05
Wayne	148 17	37 72	17 11	93 34
Webster	551 57	282 42	40 85	228 30
Wetzel	163 56	8 43		155 13
Wirt	144 14	9 79		134 35
Wood				
Wyoming	16 36	4 80	2 54	9 02
Total	\$ 8,216 75	\$ 8,112 26	\$ 623 75	\$ 4,480 74

STATEMENT LVII.

Amount for the Various Items of Criminal Charges by Counties for the Year. Beginning October 1st, 1905, and Ending September 30th, 1906.

COUNTIES.	Witnesses in Courts.	Witnesses Before Justices.	Jurors.	Constables.	Steno- graphers.	Jailors.	Conveying Prisoners to Peniten- tiary.	Conveying Prisoners to Reform School.	Jail Physicians.	Miscella- neous.	Total.
Barbour.....	\$ 237 20	\$ 27 10	\$ 98 00	\$ 16 00	\$ 44 70	\$	\$	\$	\$	\$ 13 00	\$ 434 00
Berkeley.....	94 00	11 00	100 00	18 20	30 00	90 50	66 24	...	...	128 25	527 19
Boone.....	157 85	...	122 00	52 85	...	61 50	41 70	...	...	...	446 90
Braxton.....	1,276 50	...	682 00	217 95	142 50	16 50	161 69	...	18 00	24 00	2,521 14
Brooke.....	144 50	...	328 00	...	48 75	...	4 25	...	...	...	543 50
Cabell.....	1,374 90	225 60	1,464 00	27 20	525 00	...	190 31	...	...	130 50	3,947 51
Calhoun.....	751 55	...	280 00	43 45	60 00	...	47 35	...	...	...	1,162 35
Clay.....	470 00	24 30	380 00	2 20	38 00	37 25	49 37	...	...	182 75	1,111 87
Doddridge.....	103 40	...	110 00	11 05	37 50	...	54 80	...	...	...	316 75
Fayette.....	3,906 10	144 95	1,712 00	10 30	438 00	...	470 84	...	...	374 95	6,957 14
Gilmer.....	31 90	...	98 00	...	45 25	...	15 61	...	...	...	188 46
Grant.....	69 10	...	120 00	17 25	50 00	...	...	...	...	...	236 35
Greenbrier.....	874 40	50	320 00	6 20	52 50	298 75	91 21	...	...	6 00	1,639 56
Hampshire.....	98 25	...	164 00	42 64	...	6 00	41 52	...	...	...	350 41
Hancock.....	42 80	...	114 00	...	25 00	...	7 00	...	...	...	186 80
Hardy.....	24 95	...	78 00	...	...	3 25	...	...	...	...	114 20
Harrison.....	1,272 80	...	608 00	89 50	255 00	...	417 70	9 20	...	75 30	2,121 50
Jackson.....	525 40	99 40	848 00	12 70	67 50	...	73 58	...	...	4 70	1,131 24
Jefferson.....	157 90	...	164 00	...	...	411 15	239 92	...	...	...	1,022 97
Kanawha.....	5,125 33	1,065 25	3,518 00	62 30	950 00	1,651 75	380 05	...	...	399 00	13,151 68
Lewis.....	1,016 90	...	300 00	...	150 00	58 00	86 64	...	...	72 53	1,684 07
Lincoln.....	1,138 15	43 80	538 00	...	150 00	...	101 45	...	...	81 00	2,350 40
Logan.....	2,552 60	2 40	954 00	20 80	292 50	41 50	183 71	...	...	...	4,047 51
Marion.....	1,402 50	6 00	482 00	...	210 00	...	40 81	...	...	17 00	2,138 31
Marshall.....	3 50	...	2 00	...	...	761 25	...	...	...	23 00	789 75
Mason.....	885 50	...	302 00	33 30	56 25	...	19 00	...	...	254 00	1,608 05
Mercer.....	2,225 60	...	1,126 00	77 90	240 00	...	465 11	...	52 76	162 60	4,349 97
Mineral.....	320 85	...	468 00	...	82 50	...	56 86	...	...	33 75	981 96

Mingo.....	3,583 20	180 15	1,548 00	.....	482 50	.....	344 08	75 00	208 35	6,371 26
Monongalia.....	.....	.....	2 00	.....	17 50	.....	144 80	.....	.....	194 30
Monroe.....	.....	1 80	4 00	.....	.....	4 00	.....	.....	.....	37 00
Morgan.....	1 00	.....	6 00	.....	30 00	.....	.....	.....	.....	7,629 36
McDowell.....	3,620 60	275 40	1,680 00	477 85	482 50	.....	927 21	.....	215 80	.....
Nicholas.....	2,194 30	.....	960 00	20 85	225 00	.....	28 40	.....	88 98	3,513 53
Ohio.....	287 35	.....	412 00	.....	197 50	.....	6 15	50 00	72 80	1,005 80
Pendleton.....	464 95	41 20	358 00	.....	.....	.....	28 40	.....	20 00	910 55
Pleasants.....	106 50	.....	48 00	.....	89 00	.....	.....	.....	.....	243 50
Pocahontas.....	672 05	.....	160 00	.....	94 00	.....	49 71	.....	.....	875 78
Preston.....	312 30	.....	242 00	12 50	65 80	.....	.....	.....	9 60	642 00
Putnam.....	504 65	8 90	286 00	.....	127 50	.....	44 17	.....	94 50	1,040 72
Raleigh.....	1,274 85	7 80	768 00	47 70	150 00	.....	200 68	.....	20 10	2,468 88
Randolph.....	174 50	.....	120 00	84 70	57 00	.....	15 47	.....	4 70	456 37
Ritchie.....	546 50	.....	600 00	36 50	69 00	.....	105 28	.....	.....	1,357 68
Roane.....	57 35	.....	18 00	10 00	7 50	.....	30 80	.....	.....	123 65
Summers.....	699 95	16 40	646 00	52 53	97 50	.....	174 07	20 00	11 70	1,718 15
Taylor.....	87 70	.....	36 00	.....	7 50	.....	.....	.....	.....	131 20
Tucker.....	201 10	.....	312 00	.....	82 50	.....	95 22	.....	83 08	773 90
Tyler.....	398 20	.....	312 00	.....	92 50	12 00	80 57	.....	.....	895 27
Upshur.....	908 00	1 30	368 00	.....	112 50	181 50	45 47	.....	.....	1,611 77
Wayne.....	1,241 60	76 35	360 00	83 00	177 50	.....	121 74	.....	5 00	2,085 19
Webster.....	549 70	.....	192 00	76 23	67 50	.....	46 46	.....	6 50	938 45
Wetzel.....	1,286 60	5 00	1,128 00	60 55	307 75	.....	17 84	.....	564 00	3,367 74
Wirt.....	238 39	.....	116 00	.....	142 45	.....	.....	.....	145 50	637 34
Wood.....	1,069 05	96 60	1,360 00	.....	495 00	97 00	163 45	.....	218 76	3,487 86
Wyoming.....	386 25	17 40	158 00	12 15	30 00	.....	173 81	.....	.....	777 61
Total.....	\$47,268 77	\$ 2,383 40	\$27,090 00	\$ 1,736 41	\$ 7,628 25	\$ 3,717 90	\$ 6,256 61	\$ 215 76	\$ 3,695 70	\$100,000 00

STATEMENT LVIII.

Apportionment of the General School Fund Among the Several Counties and Cities for 1905 and 1906 and Amount of Increase and Decrease.

COUNTIES.	1905.	1906.	Increase.
Barbour.....	\$ 8,537 22	\$ 10,168 64	\$ 1,631 42
Berkeley.....	6,982 96	8,724 60	1,741 64
Boone.....	5,278 28	7,041 22	1,763 04
Braxton.....	11,922 38	15,511 60	3,589 24
Brooke.....	4,391 36	5,789 70	1,379 34
Cabell.....	11,265 40	14,321 90	3,056 50
Calhoun.....	7,022 72	8,517 28	1,494 56
Olay.....	5,748 80	7,228 66	1,479 86
Doddridge.....	7,378 87	9,188 00	1,809 13
Fayette.....	19,581 30	23,954 10	4,372 80
Gilmer.....	6,807 12	8,610 37	1,743 25
Grant.....	3,963 72	5,094 74	1,041 02
Greenbrier.....	12,980 30	16,434 07	3,453 77
Hampshire.....	6,467 75	8,032 75	1,565 00
Hancock.....	3,927 91	4,976 55	1,048 64
Hardy.....	5,025 80	6,196 44	1,170 64
Harrison.....	16,175 17	20,867 50	4,692 33
Jackson.....	12,759 14	15,753 00	2,993 86
Jefferson.....	8,483 62	11,129 90	2,646 28
Kanawha.....	31,687 90	37,756 36	6,068 46
Lewis.....	8,587 35	11,032 91	2,445 56
Lincoln.....	11,006 06	13,757 20	2,751 14
Logan.....	5,724 33	7,136 15	1,411 82
Marion.....	17,490 58	22,029 20	4,538 62
Marshall.....	11,279 22	13,931 78	2,652 56
Mason.....	13,450 70	16,207 77	2,757 07
Mercer.....	15,805 43	21,378 31	5,572 88
Mineral.....	8,003 00	10,151 40	2,148 40
Mingo.....	7,849 12	12,192 42	4,343 30
Monongalia.....	10,065 60	13,112 22	3,046 62
Monroe.....	7,731 56	10,002 70	2,271 14
Morgan.....	4,178 71	5,258 90	1,080 19
McDowell.....	11,552 38	15,593 50	4,041 12
Nicholas.....	8,194 90	10,890 06	2,695 74
Ohio.....	5,689 00	7,575 82	1,906 82
Pendleton.....	5,720 88	7,110 30	1,389 42
Pleasants.....	4,877 18	6,189 97	1,312 79
Pocahontas.....	5,261 00	7,172 80	1,911 80
Preston.....	12,783 35	16,472 86	3,689 51
Putnam.....	10,164 09	12,908 01	2,743 92
Raleigh.....	9,567 63	12,563 16	2,995 53
Randolph.....	10,890 22	14,168 85	3,278 63
Ritchie.....	10,563 46	13,162 33	2,598 87
Roane.....	13,142 95	16,341 40	3,198 45
Summers.....	10,051 71	13,069 65	3,017 94
Taylor.....	3,995 45	5,422 70	1,427 25
Tucker.....	7,437 65	9,660 00	2,222 35
Tyler.....	9,344 60	11,360 51	2,015 91
Upshur.....	8,946 98	11,024 30	2,077 34
Wayne.....	12,823 30	16,087 06	3,263 76
Webster.....	5,833 25	7,608 84	1,775 59
Wetzel.....	14,169 90	17,841 47	3,671 57
Wirt.....	5,824 60	7,134 00	1,309 40
Wood.....	9,692 11	12,343 33	2,651 22
Wyoming.....	6,120 27	7,468 06	1,347 79
Ceredo.....	1,251 71	1,517 80	266 09
Charleston.....	7,496 43	9,731 10	2,234 67
Grafton.....	3,373 05	4,588 60	1,215 55
Huntington.....	7,878 50	11,938 10	4,059 60
Martinsburg.....	4,239 22	5,302 00	1,062 78
Moundsville.....	3,810 45	4,786 87	976 42
Parkersburg.....	8,291 71	10,679 44	2,387 73
Wheeling.....	19,147 35	22,815 85	3,668 50
Total.....	\$ 575,637 68	\$ 737,237 29	\$ 161,599 61

STATEMENT LIX.

Number of Suits Commenced, Pending and Decided in the Circuit and Criminal Court of Each County; Number of Days and Average Number of Hours Court Was in Session Each Day, During the Year Ended September 30th, 1906.

COUNTIES.	NUMBER OF SUITS.			Days Court was in Session.	Hours per Day.
	Commenced.	Pending.	Decided.		
Barbour.....	188	542	250	30	8
Berkeley.....	27	258	112	43	7
Boone.....	61	185	68	22	8
Braxton.....					
Brooke.....	118	76	108	43	5
Cabell.....	263	698	912	230	5½
Calhoun.....	92	265	126	11	8
Clay.....	153	221	188	27	10
Doddridge.....	137	137	44	56	6
Fayette.....	594	525	574	204	8
Gilmer.....	104	211	183	22	7
Grant.....	18	168	55	18	8
Greenbrier.....	128	236	187	24	8
Hampshire.....					
Hancock.....					
Hardy.....	16	101	44	21	7
Harrison.....	152	445	321	109	6
Jackson.....	101	216	203	41	8
Jefferson.....	17	35	22	32	7
Kanawha.....	244	1,333	746	223	7
Lewis.....	31	394	186	59	9
Lincoln.....	246	288	294	36	7
Logan.....	824	326	219	60	8
Marion.....	243	675	550	244	6
Marshall.....	85	324	6,377	62	6
Mason.....	83	91	85	60	8
Mercer.....	489	601	433	95	8
Mineral.....	156	150	72	76	8
Mingo.....	572	641	644	97	8
Monongalia.....	221	180	250	81	7
Monroe.....	59	110	72	16	6
Morgan.....	15	151	42	18	6
McDowell.....	826	367	238	66	6½
Nicholas.....	505	685	202	49	8
Ohio.....	121	223	257	243	5½
Pendleton.....					
Pleasants.....	86	408	97	30	8
Pocahontas.....	297	419	114	21	10
Preston.....		429	191	34	7
Putnam.....	98	185	132	34	7
Raleigh.....					
Randolph.....	428	721	471	40	8
Ritchie.....					
Roane.....	139	123	135	24	8
Summers.....	256	268	355	61	7
Taylor.....		149	150	42	6
Tucker.....	123	117	111	59	7
Tyler.....	149	410	211	25	8
Upshur.....	108	362	168	56	8
Wayne.....	339	680	489	39	
Webster.....	71	273	157	21	7
Wetzel.....	183	448	447	116	7
Wirt.....	69	177	113	24	10
Wood.....	193	591	699	206	5
Wyoming.....	413	196	293	26	8

STATEMENT LX.

Number of days the County Court of each County was in Session, and the Average Number of Hours each Day, and the Amount of Debts or Claims Levied During the Year Ended September 30, 1906.

COUNTIES.	Number of Days Court was in Session	Average Number of Hours Court was in Session Each Day.	Amount Levied for County Purposes.	Amount Levied for Jury Purposes.	Amount Levied for Court Purposes.	Amount Levied for School Purposes.	Amount Levied for Road Purposes.	Amount Levied for Salaries of County Officers.	For Elections.	Amount Levied for All Other Purposes	Amount Levied for All Purposes.
Barbour.....	35	8	\$ 5,169 85	\$ 2,500 00	\$ 250 00	\$ 3,000 00	\$ 8,000 00	\$ 2,650 00	\$ 500 00	\$ 22,000 00	\$ 44,089 85
Berkeley.....	81	4	16,801 07	1,550 00	1,400 00	8,600 00	8,600 00	3,130 00	1,000 00	7,250 00	34,731 07
Boone.....	7	7	4,810 00	.....	.....	.....	.....	1,808 56	.....	.....	6,618 56
Braxton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brooke.....	.....	.....	.....	500 00	.....	.....	6,000 00	1,650 00	475 00	16,316 54	24,941 54
Cabell.....	60	4	12,000 00	7,500 00	3,000 00	.....	10,000 00	9,000 00	1,000 00	27,500 00	70,000 00
Calhoun.....	17	8	6,785 00	800 00	150 00	.....	.....	2,500 00	.....	3,250 00	13,485 00
Clay.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Doddridge.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fayette.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gilmer.....	55	8	4,000 00	2,000 00	700 00	28,898 27	9,819 41	2,150 00	500 00	7,082 48	53,128 16
Grant.....	12	9	5,070 00	800 00	.....	.....	.....	1,800 00	250 00	.....	7,450 00
Greenbrier.....	22	6	10,557 74	1,000 00	325 00	.....	.....	1,800 00	.....	12,362 60	28,045 34
Hampshire.....	18	8	4,450 00	550 00	108 00	17,584 00	10,500 00	2,800 00	600 00	1,500 00	38,152 00
Hancock.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hardy.....	12	7	2,200 00	700 00	200 00	12,460 00	4,000 00	1,700 00	200 00	3,000 00	24,460 00
Harrison.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jackson.....	65	8	.....	1,200 00	400 00	.....	.....	3,414 00	1,000 00	9,718 00	15,730 00
Jefferson.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kanawha.....	.....	.....	52,985 03	12,000 00	12,000 00	.....	12,000 00	14,000 00	.....	13,000 00	115,985 03
Lewis.....	61	7	22,250 00	2,500 00	400 00	28,850 00	14,047 00	1,650 00	600 00	13,100 00	84,397 00

[illegible]

STATEMENT LXI.

Comparative Statement Showing Increase in Valuation of Railroad Property Assessed by the Board of Public Works for 1906 Over 1904 and Valuation of Other Public Service Corporations Assessed by Said Board.

COUNTIES.	Assessed Valuation of Railroads 1904.	Assessed Valuation of Railroads 1906.	Assessed Valuation of Other Public Service Corporations.
Barbour.....	\$ 563,152 00	\$ 3,767,762 00	\$ 135,057 71
Berkeley.....	716,579 68	3,951,859 74	48,771 30
Boone.....	187,046 10	2,206,106 00	46,535 57
Braxton.....	743,023 49	3,463,209 86	154,750 99
Brooke.....	902,614 89	5,323,495 51	167,251 88
Cabell.....	165,768 00	1,320,708 00	828,739 79
Calhoun.....	290,812 98	1,689,783 22	108,175 17
Clay.....	1,558,094 60	8,993,638 44	32,710 86
Doddridge.....	184,762 50	23,797 00	1,985,930 89
Fayette.....	688,993 10	1,007,698 00	100,382 12
Gilmer.....	290,503 26	3,650,299 99	168,918 09
Grant.....	244,391 04	1,910,315 04	6,739 77
Greenbrier.....	989,043 10	852,223 79	49,690 05
Hampshire.....	310,001 75	8,578,310 44	27,422 68
Hancock.....	648,774 35	2,298,022 46	511,873 68
Hardy.....	1,747,220 06	3,768,480 59	4,414 60
Harrison.....	249,434 00	8,936,080 83	2,766,984 32
Jackson.....	69,347 00	1,687,077 00	73,301 71
Jefferson.....	1,156,151 94	842,696 00	138,131 86
Kanawha.....	1,393,630 58	550,773 00	1,131,966 97
Lewis.....	759,049 09	7,228,766 22	2,048,787 75
Lincoln.....	1,045,583 15	7,020,198 15	111,476 76
Logan.....	1,045,583 15	4,103,541 76	7,912 43
Marion.....	1,045,583 15	8,544,418 14	2,375,692 44
Marshall.....	1,097,090 34	6,734,717 11	2,811,134 97
Mason.....	1,098,583 90	7,440,667 54	159,690 83
Mercer.....	325,273 26	3,257,662 35	202,382 05
Mineral.....	68,236 96	358,326 81	34,113 11
Mingo.....	970,476 02	6,471,996 65	127,523 09
Monongalia.....	1,340,047 04	7,865,088 71	1,628,915 78
Monroe.....	105,396 00	863,548 81	14,229 51
Morgan.....	1,248,348 52	6,040,860 40	31,750 80
McDowell.....	142,066 74	1,002,314 97	89,386 12
Nicholas.....	327,674 00	2,576,013 00	7,196 06
Ohio.....	775,279 20	5,018,883 08	1,101,102 76
Pendleton.....	426,638 82	1,800,716 59	6,092 50
Pleasants.....	90,980 00	740,359 00	693,357 71
Pocahontas.....	938,083 98	4,602,555 00	32,630 74
Preston.....	412,175 62	2,172,073 36	38,156 20
Putnam.....	59,964 50	371,614 00	396,537 42
Raleigh.....	663,993 36	3,508,822 60	8,229 07
Randolph.....	811,640 28	4,980,332 16	91,401 23
Ritchie.....	523,053 62	2,646,431 00	1,123,747 72
Roane.....	130,928 75	801,278 33	424,577 26
Summers.....	167,110 80	1,455,864 00	116,971 87
Taylor.....	1,209,638 01	7,596,910 15	117,227 68
Tucker.....	174,533 65	1,135,439 19	54,155 74
Tyler.....	549,151 19	3,755,476 24	1,906,305 37
Upshur.....	43,278 00	170,205 00	159,949 81
Wayne.....	1,438,551 50	6,068,376 51	250,688 37
Webster.....	174,533 65	1,135,439 19	21,124 47
Wetzel.....	549,151 19	3,755,476 24	6,178,942 11
Wirt.....	43,278 00	170,205 00	131,352 39
Wood.....	1,438,551 50	6,068,376 51	914,964 82
Wyoming.....			6,438 59
Total.....	\$ 30,042,170 02	\$177,150,630 72	\$ 31,943,095 56

STATEMENT LXII.

The Amount of Receipts from Taxes on Collateral Inheritances, License Taxes on Charters, and Taxes for all Purposes on Railroad Property, from 1888 to 1905 Inclusive.

YEAR.	Collateral Inheritance Tax.	License Tax on Charters.	Total Tax on R. R. Property.
1888	\$ 36 24	\$ 12,405 00	\$ 226 717 87
1889	69 44	16,120 00	382,565 43
1890	245 00	31,745 00	283,253 09
1891	314 08	48,441 50	297,088 91
1892	1,004 48	63,191 00	310,705 94
1893	4,656 09	67,953 17	389,570 19
1894	6,621 94	66,970 00	389,846 43
1895	1,056 12	55,785 '0	402,737 14
1896	1,436 32	79,985 00	408,564 12
1897	1,813 23	103,990 00	412,743 50
1898	2,506 53	124,075 19	435,847 08
1899	15,503 07	130,587 10	453,903 88
1900	3,840 34	140,155 00	443,070 35
1901	2,573 19	380,506 85	470,085 75
1902	6,339 70	375,580 46	514,899 08
1903	1,366 88	386,486 66	574,228 55
1904	6,443 81	327,451 11	653,041 05
1905	10,494 86	317,169 06	638,120 94

STATEMENT LXIII.

Assessed Valuation of the Real Estate, Personal Property and Railroad Property for the Years 1867 to 1895 Inclusive.

YEAR	Real.	Personal.	Railroad.	Total.
1867	\$ 86,894,702 00	\$ 32,597,938 00	\$ 6,568,103 00	\$ 126,060,743 00
1868	97,043,105 00	33,833,159 00	7,075,991 00	137,952,255 00
1869	96,184,488 00	36,368,577 00	5,962,000 00	138,510,065 00
1870	95,388,047 00	38,032,395 00	7,362,844 00	140,783,286 00
1871	95,320,898 00	40,624,961 00	7,490,844 00	143,436,703 00
1872	95,873,359 00	39,773,663 00	7,623,392 00	143,270,414 00
1873	99,486,189 00	39,895,240 00	7,464,063 00	146,845,522 00
1874	99,688,203 00	41,102,5'8 00	7,514,628 00	148,305,419 00
1875	111,864,323 00	38,606,277 00	6,648,044 00	157,118,644 00
1876	106,899,599 00	37,477,033 00	7,600,599 00	151,977,231 00
1877	107,352,719 00	37,753,869 00	6,575,120 00	151,681,708 00
1878	105,011,848 00	36,434,152 00	5,575,912 00	147,021,912 00
1879	105,979,311 00	33,895,777 00	7,391,032 00	147,266,120 00
1880	105,000,358 00	34,622,399 00	7,368,983 00	146,991,740 00
1881	105,929,521 00	37,562,854 00	7,987,053 00	151,479,428 00
1882	106,958,437 00	39,637,735 00	8,458,904 00	155,055,076 00
1883	118,826,374 00	44,669,962 00	10,813,398 00	174,309,734 00
1884	118,951,675 00	46,167,253 00	11,677,826 00	176,796,754 00
1885	119,982,350 00	46,707,755 00	13,268,229 00	179,958,334 00
1886	116,746,529 00	42,758,475 00	14,488,758 00	173,993,762 00
1887	118,181,936 00	48,978,803 00	15,185,650 00	182,346,389 00
1888	119,414,434 00	44,469,225 00	15,501,670 00	179,385,329 00
1889	119,879,407 00	46,115,396 00	17,386,726 75	183,381,499 75
1890	121,202,385 00	48,725,222 00	17,297,766 61	187,165,353 61
1891	124,270,542 00	51,743,193 00	17,519,723 00	193,532,458 00
1892	147,685,972 00	51,707,095 00	18,465,346 64	217,858,413 64
1893	145,947,024 00	54,244,169 00	22,026,961 37	222,218,154 37
1894	145,737,980 00	51,502,0'3 00	22,767,554 00	220,007,517 00
1895	147,673,089 00	53,905,180 00	22,447,40' 40	224,025,744 40
1896	141,925,633 00	51,307,197 00	22,437,102 30	215,669,932 30
1897	148,135,254 00	48,060,785 00	22,323,066 42	218,517,105 72
1898	147,065,218 00	53,101,906 00	22,028,362 10	222,195,486 10
1899	149,898,172 00	56,158,736 00	22,352,381 26	228,409,289 26
1900	158,563,206 00	59,773,064 00	22,976,974 18	241,313,244 18
1901	158,439,343 00	66,727,740 00	23,588,009 90	248,749,722 90
1902	147,784,852 90	65,883,459 00	25,707,837 04	239,474,148 04
1903	164,535,169 00	77,649,223 00	27,459,907 60	269,644,299 60
1904	166,185,682 00	79,630,346 00	30,043,170 92	276,859,198 92
1905	170,976,390 00	127,198,778 00	37,027,837 85	335,203,005 85

STATEMENT LXIV.

Amount Disbursed for Current Expenses and Buildings and Lands for State Institutions during Each of the Last Ten Fiscal Years.

INSTITUTIONS.	Fiscal Year.	DISBURSEMENTS.		
		Current Expenses.	Buildings and Lands	Total.
Capitol Buildings and Grounds.....	1897	\$ 8,107 49	\$.....	\$ 8,107 49
“.....	1898	4 170 33	.....	4,170 33
“.....	1899	12,515 41	2,488 13	14,953 54
“.....	1900	15,220 28	22,845 00	38,065 28
“.....	1901	5 199 21	35,689 95	40,889 16
“.....	1902	5,128 73	30,600 00	35,728 73
“.....	1903	18,558 16	46,543 25	63,101 41
“.....	1904	11,159 31	56,523 99	67,683 30
“.....	1905	15,198 71	30,000 00	45,198 71
“.....	1906	10,165 66	.....	10,165 66
West Virginia University.....	1897	26,310 00	11,750 00	38,060 00
“.....	1898	26,800 00	9,750 00	36,550 00
“.....	1899	69,900 00	.....	69,900 00
“.....	1900	70,900 00	31,000 00	101,900 00
“.....	1901	60,000 00	58,000 00	118,000 00
“.....	1902	76,050 00	59,000 00	135,050 00
“.....	1903	107,300 00	37,528 01	144,828 01
“.....	1904	97,800 00	27,528 01	125,328 01
“.....	1905	126,400 00	9,087 50	135,487 50
“.....	1906	122,900 00	9,087 50	131,987 50
Preparatory Branch West Virginia University at Montgomery.....	1897	6,514 64	3,355 84	9,870 48
“.....	1898	3,749 83	3,233 89	6,983 72
“.....	1899	3,623 72	3,432 48	7,056 20
“.....	1900	3,604 34	.....	3,604 34
“.....	1901	7,399 58	.....	7,399 58
“.....	1902	6,333 33	.....	6,333 33
“.....	1903	6,300 00	2,700 00	9,000 00
“.....	1904	6,350 90	7,800 00	13,650 00
“.....	1905	7,910 00	585 80	8,495 80
“.....	1906	7,800 00	.....	7,800 00
Keyser Preparatory Department of the West Virginia University.....	1902	3,000 00	20,000 00	23,000 00
“.....	1903	24,208 00	18,900 00	43,108 00
“.....	1904	8,480 00	.....	8,480 00
“.....	1905	10,315 00	.....	10,315 00
“.....	1906	15,285 00	.....	15,285 00
Normal Schools (General).....	1897	21,232 71	.....	21,232 71
“.....	1898	20,000 00	.....	20,000 00
“.....	1899	28,538 15	.....	28,538 15
“.....	1900	32,908 50	.....	32,908 50
“.....	1901	44,109 00	.....	44,109 00
“.....	1902	44,615 39	.....	44,615 39
“.....	1903	49,084 61	.....	49,084 61
“.....	1904	47,441 18	.....	47,441 18
“.....	1905	50,145 44	.....	50,145 44
“.....	1906	49,419 58	.....	49,419 58
Concord Normal School.....	1897	.....	557 85	557 85
“.....	1898	1,750 00	8,275 50	10,025 50
“.....	1899	3,600 00	10,935 72	14,435 72
“.....	1900	5,822 40	713 10	6,635 50
“.....	1901	4,979 93	.....	4,979 93
“.....	1902	4,200 00	.....	4,200 00
“.....	1903	3,800 00	.....	3,800 00
“.....	1904	2,800 00	.....	2,800 00
“.....	1905	3,400 00	.....	3,400 00
“.....	1906	3,900 00	.....	3,900 00
Fairmont Normal School.....	1897	2,500 00	3,488 40	5,988 40
“.....	1898	2,150 00	.....	2,150 00
“.....	1899	5,514 48	.....	5,514 48

STATEMENT LXIV.—Continued.

Amount Disbursed for Current Expenses and Buildings and Lands for State Institutions during Each of the Last Ten Fiscal Years.

INSTITUTIONS.	Fiscal Year.	DISBURSEMENTS.		
		Current Expenses.	Buildings and Lands	Total.
Fairmont Normal School.....	1900	\$ 5,980 00	\$ 600 00	\$ 6,580 00
".....	1901	4,281 68		4,281 68
".....	1902	5,550 00		5,550 00
".....	1903	5,125 00		5,125 00
".....	1904	4,075 00		4,075 00
".....	1905	4,150 00		4,150 00
".....	1906	4,050 00	17,500 00	21,550 00
Glenville Normal School.....	1897	3,641 47		3,641 47
".....	1898	1,150 00	1,200 00	2,350 00
".....	1899	3,629 45	950 00	4,579 45
".....	1900	3,000 00		3,000 00
".....	1901	3,100 00	2,000 00	5,100 00
".....	1902	2,800 00	1,000 00	3,800 00
".....	1903	2,200 00	559 80	2,759 80
".....	1904	2,700 00	2,940 20	5,640 20
".....	1905	3,355 62		3,355 62
".....	1906	2,475 00		2,475 00
Marshall College Normal School.....	1897	6,815 01	7,783 85	14,598 86
".....	1898	2,300 00	10,571 21	12,871 21
".....	1899	4,088 21	5,000 00	9,088 21
".....	1900	3,550 00	11,000 00	14,550 00
".....	1901	7,876 60		7,876 60
".....	1902	7,179 83		7,179 83
".....	1903	4,400 00		4,400 00
".....	1904	3,250 00		3,250 00
".....	1905	7,225 00	900 00	8,125 00
".....	1906	7,750 00	30,145 00	37,904 00
Shepherd College Normal School.....	1897	2,609 08	6,679 96	9,289 00
".....	1898	2,300 00	29 89	2,329 89
".....	1899	3,378 00	200 00	3,578 00
".....	1900	3,850 00		3,850 00
".....	1901	2,900 00		2,900 00
".....	1902	3,100 00	10,000 00	13,100 00
".....	1903	3,121 17	14,628 50	17,747 67
".....	1904	8,255 83	8,376 50	16,632 33
".....	1905	3,900 00	6,000 00	9,900 00
".....	1906	3,900 00		3,900 00
West Liberty Normal School.....	1897	2,600 00	800 00	3,400 00
".....	1898	1,450 00	516 80	1,966 80
".....	1899	4,980 75		4,980 75
".....	1900	2,350 00	300 00	2,650 00
".....	1901	4,400 00		4,400 00
".....	1902	3,800 00		3,800 00
".....	1903	3,900 00		3,900 00
".....	1904	2,550 00		2,550 00
".....	1905	2,900 00		2,900 00
".....	1906	2,900 00		2,900 00
West Virginia Colored Institute.....	1897	5,330 00	8,000 00	13,330 00
".....	1898	6,329 50	10,000 00	16,329 50
".....	1899	7,050 00	7,550 00	14,600 00
".....	1900	9,800 00	11,550 00	21,350 00
".....	1901	27,293 12	2,250 00	29,543 12
".....	1902	16,975 00	17,250 00	34,225 00
".....	1903	21,050 00	2,075 00	23,125 00
".....	1904	18,975 00	8,075 00	27,050 00
".....	1905	26,983 41	2,628 20	29,561 61
".....	1906	21,875 00	6,783 54	28,658 54
Bluefield Colored Institute.....	1897	7,213 20		7,213 20
".....	1898	4,425 00		4,425 00
".....	1899	5,963 61		5,963 61

STATEMENT LXIV.—Continued.

Amount Disbursed for Current Expenses and Buildings and Lands for State Institutions During Each of the Last Ten Fiscal Years.

INSTITUTIONS.	Fiscal Year.	DISBURSEMENTS.		
		Current Expenses.	Buildings and Lands	Total.
Bluefield Colored Institute.....	1900	\$ 4,125 00	\$ 4,500 00	\$ 8,625 00
	1901	7,685 00	625 00	7,010 00
	1902	6,225 00	625 00	6,850 00
	1903	8,025 00	.....	8,025 00
	1904	9,125 00	7,000 00	16,125 00
	1905	13,500 00	10,750 00	24,250 00
	1906	12,175 00	4,250 00	16,425 00
West Virginia School for Deaf and Blind	1897	35,325 30	.....	35,325 30
	1898	37,646 47	.....	37,646 47
	1899	41,664 57	5,000 00	46,664 57
	1900	42,752 21	10,000 00	52,752 21
	1901	52,890 64	5,000 00	57,890 64
	1902	53,872 67	5,000 00	58,872 67
	1903	53,711 54	1,250 00	54,961 54
	1904	54,212 37	.....	54,212 37
	1905	51,076 73	.....	51,076 73
	1906	53,493 95	.....	53,493 95
West Virginia Reform School	1897	21,500 00	5,500 00	27,000 00
	1898	20,850 00	5,000 00	25,850 00
	1899	26,750 00	1,000 00	27,750 00
	1900	25,150 00	11,000 00	36,150 00
	1901	40,289 03	12,500 00	52,789 03
	1902	34,650 00	10,500 00	45,150 00
	1903	56,336 67	27,500 00	83,836 67
	1904	48,800 00	13,000 00	61,800 00
	1905	58,350 00	11,233 13	69,583 13
	1906	59,100 00	16,500 00	75,600 00
Industrial Home for Girls.....	1897	.....	6,000 00	6,000 00
	1898	.....	4,000 00	4,000 00
	1899	4,700 00	5,200 00	9,900 00
	1900	6,300 00	3,000 00	9,300 00
	1901	11,450 00	5,500 00	16,950 00
	1902	9,125 00	5,500 00	14,625 00
	1903	9,850 00	10,000 00	19,850 00
	1904	10,450 00	14,700 00	25,150 00
	1905	20,800 00	4,750 00	25,550 00
	1906	19,700 00	4,750 00	24,450 00
West Virginia Penitentiary.....	1897	20,253 68	15,000 00	35,253 68
	1898	3,808 33	17,000 00	20,808 33
	1899	24,831 48	5,500 00	29,831 48
	1900	11,150 00	3,500 00	14,650 00
	1901	3,850 00	.....	3,850 00
	1902	3,100 00	.....	3,100 00
	1903	750 00	10,000 00	10,750 00
	1904	.....	50,000 00	50,000 00
	1905	.....	.....	.....
	1906	.....	.....	.....
W. Va. Hospital for Insane, at Weston.....	1897	148,472 80	9,900 00	158,372 80
	1898	143,100 00	5,000 00	148,100 00
	1899	159,450 00	12,175 00	171,625 00
	1900	149,500 00	1,500 00	151,000 00
	1901	166,250 00	2,500 00	168,750 00
	1902	163,000 00	3,000 00	166,000 00
	1903	163,566 66	.....	163,566 66
	1904	168,538 84	.....	168,538 84
	1905	168,750 00	7,000 00	175,750 00
	1906	167,800 00	.....	167,800 00
Second Hospital for Insane, at Spencer.....	1897	39,400 00	.....	39,400 00
	1898	46,100 00	.....	46,100 00
	1899	68,827 85	.....	68,827 85

1896	1,235	1,500	16,000	47,844	4,000	57,900	3,100	.....	.....	4,650	2,500	8,000	753	.....	.....	.....	147,632
1897	1,257	15,000	21,000	30,742	13,250	2,700	6,200	.....	.....	9,350	4,935	4,318	8,806	.....	.....	.....	123,058
1898	1,199	15,000	13,100	25,843	11,750	1,800	5,200	.....	.....	11,750	68	2,125	4,108	.....	.....	.....	103,941
1899	7,572	9,500	24,075	33,793	9,500	14,772	6,850	.....	.....	9,050	1,431	2,113	3,631	.....	.....	.....	153,578
1900	12,440	8,500	8,000	32,065	39,100	5,750	13,750	23,698	.....	14,950	.....	5,075	574	.....	.....	.....	219,748
1901	.....	.....	15,550	10,500	88,100	13,000	24,133	25,300	.....	15,118	.....	2,435	2,823	.....	.....	.....	287,831
1902	1,235	.....	18,000	8,832	18,797	64,650	16,300	2,000	.....	4,450	1,250	1,725	1,450	.....	.....	.....	35,689
1903	1,704	.....	18,000	8,832	27,529	81,650	38,850	7,800	.....	4,875	7,250	3,300	3,450	.....	.....	.....	30,600
1904	2,842	10,000	11,500	25,708	58,478	6,873	17,800	6,500	.....	36,778	7,779	8,200	8,100	.....	.....	.....	7,950
1905	3,841	50,000	14,333	23,121	41,378	45,000	17,800	1,150	.....	9,900	.....	14,950	16,150	.....	.....	.....	40,543
1906	4,000	.....	21,250	15,968	35,837	9,639	16,233	10,500	.....	3,600	6,232	7,625	2,895	.....	.....	.....	49,894
1906	9,932	.....	12,650	56,704	35,337	8,500	22,250	7,000	.....	4,500	2,017	7,625	1,900	.....	.....	.....	30,000
Total.	\$433,759	\$522,831	\$1,017,162	\$115,893	\$599,577	\$312,255	\$428,022	\$193,715	\$32,793	\$127,807	\$62,370	\$50,860	\$38,040	\$223,498	\$75,475	\$209,992	\$4,886,897

STATEMENT LXVI.
Disbursements for Certain Purposes for Each of the Last Eight Fiscal Years.

[illegible]

STATEMENT LXVII.

Report of the Clerk of the Supreme Court of Appeals of West Virginia, showing the number of appeals docketed, dismissed, refused and pending in the Supreme Court of Appeals of West Virginia, and the number of days said Court was in session during the year ending September 30, 1906.

From September 30, 1905, to September 30, 1906.	
Appeals docketed	234
Appeals decided	160
Appeals dismissed	9
Appeals refused	115
Appeals pending September 30, 1906	333
Days in session	223

STATEMENT LXVIII.

*Estimated probable Receipts of the Treasury During the Fiscal Years
Ending September 30, 1907-8.*

STATE FUND.

	1907	1908
State Tax	\$ 354,500	\$ 354,500
*License Tax	425,000	425,000
Railroad Tax, State	125,500	125,500
Fees, examination banks	2,250	2,250
Fees, examination Board of Health	1,200	1,200
Interest on deposits (one-half)	12,750	12,750
*License tax on charters	245,000	245,000
*License tax on mileage, express, telegraph and telephone companies	3,500	3,500
Sale of books	6,500	6,500
Tax on State Seal	3,500	3,500
Collateral inheritance	25,000	25,000
*Tax on insurance and certificates of authority	35,000	35,000
Fees, Secretary of State	20,000	20,000
Fees, Auditor	30,000	30,000
Statutory attorney fees	20,000	20,000
*Automobile license	1,500	1,500
*Collection agencies license	200	200
Total	\$ 1,311,400	\$ 1,311,400
*Net amount after deducting two-sevenths as provided by Chap. 19, Sec. 60, Acts 1904.		

GENERAL SCHOOL FUND.

General school tax and capitations, 2½ c. levy	\$ 333,000	\$ 333,000
Fines by Courts	40,000	40,000
Dividends on stocks, interest on bonds and notes	50,000	50,000
Interest on deposits (one-half)	12,750	12,750
General school tax on railroad property	42,000	42,000
Redemption of land taxes	2,500	2,500
Sale of delinquent lands	4,000	4,000
Sale and redemption of forfeited lands	4,000	4,000
Teachers' institute fees	5,000	5,000
Teachers' examination fees	5,500	5,500
Transfer license tax, Chap. 19, Sec. 60, Act 1904	292,000	292,000
Total	\$ 790,750	\$ 790,750

RECAPITULATION.

State	\$ 1,311,400
General School Fund	790,750
Total	\$ 2,102,150

*Estimated Probable Charges Upon the Treasury During the Fiscal Years
Ending September 30th, 1907-8.*

STATE FUND.

	1907	1908
Expenses Legislature 1907	\$ 65,000	.....
Salary Governor	5,000	5,000
Salary Auditor	4,500	4,500
Salary Treasurer	2,500	2,500
Salary Attorney General	2,500	2,500
Salary Secretary of State	4,000	4,000
Salary Adjutant General	1,500	1,500
Salary State Librarian	1,000	1,000

Salary Janitor	1,200	1,200
Salary Commissioner of Labor	1,500	1,500
Salary Inspector of Mines	10,200	10,200
Salary Keeper of Rolls	300	300
Salary Tax Commissioner	4,000	4,000
Salary Commissioner of Banking	1,500	1,500
Salary Vaccine Agents	150	150
Salary Game and Fish Warden	1,000	1,000
Salary Judges Supreme Court	22,500	22,500
Salary Judges Circuit Courts	66,000	62,700
Salary Special Judges Circuit Courts	2,000	2,000
Salary Armory Keeper	900	900
Salary Governor's Private Secretary	2,500	2,500
Salary Governor's Stenographer and Clerk	3,900	3,900
Salary Clerks, Auditor's Office	16,000	16,000
Salary Clerks, Treasurer's Office	3,500	3,500
Salary Clerks, Attorney General's Office	4,600	4,600
Salary Clerks, Secretary of State's Office	9,900	9,900
Salary Clerks, Supreme Court, including Judge's Stenographers	9,800	9,800
Salary Clerks Commissioner of Labor	1,000	1,000
Salary Clerks Inspector of Mines	900	900
Civil Contingent Fund	9,000	9,000
Contingent Expenses Auditor	2,500	2,500
Contingent Expenses Treasurer	500	500
Contingent Expenses Attorney General	1,000	1,000
Contingent Expenses Secretary of State	1,700	1,700
Contingent Expenses Adjutant General	750	750
Contingent Expenses State Librarian	800	800
Contingent Expenses Supreme Court	1,000	1,000
Contingent Expenses Commissioner of Labor	1,200	1,200
Contingent Expenses Commissioner of Banking	300	300
Contingent Expenses, Traveling Expenses and Clerk Hire Tax Commissioner	9,000	9,000
Contingent Expenses Inspector of Mines	600	600
Contingent Expenses Game and Fish Warden	600	600
Contingent Expenses Capitol	4,000	4,000
Traveling Expenses Inspector of Mines	4,000	4,000
Traveling Expenses Commissioner of Banking	1,200	1,200
Traveling Expenses Auditor and Clerks	500	500
Mileage Judges Supreme Court	1,600	1,600
Mileage Judges Circuit Courts	3,500	3,500
State House Labor Fund	9,300	9,300
Annex Labor Fund	3,900	3,900
Water of Capitol	1,250	1,250
Lighting and Heating Capitol	3,500	3,500
Printing, Binding and Stationery	26,000	26,000
Printing and Binding Supreme Court Reports	5,000	5,000
Purchase and Binding Books State Libraries	2,000	2,600
Militia	50,000	50,000
State Board of Health	2,000	2,000
State Board of Health Fees	1,500	1,500
State Board of Agriculture	15,000	15,000
Destruction of Diseased Animals	4,000	4,000
Expenses State Board of Pharmacy	500	500
Expenses Pardon Attorney	300	300
W. Va. Bureau Archives and History	4,000	4,000
W. Va. Humane Society	7,500	7,500
Criminal Charges	100,000	100,000
Extradition of Criminals	2,000	2,000
Lunatics in Jail	6,000	6,000

Insurance on Public Buildings	10,000	10,000
San Jose Scale	2,000	2,000
Pay State Agents, Special Services	1,000	1,000
Publishing Delinquent Corporations	200	200
Distribution of Acts and Journals	300	.....
Criers, Messengers and Janitors Supreme Court	1,500	1,500
Salaries Teachers University	55,000	55,000
Current Expenses University	75,000	75,000
Salaries Teachers, Preparatory Branch, Montgomery	4,500	4,500
Current Expenses Preparatory Branch, Montgomery	3,500	3,500
Salaries Teachers, Preparatory Branch, Keyser	6,000	6,000
Current Expenses, Preparatory Branch, Keyser	3,500	3,500
Support Normal School and Branches	45,000	45,000
Miscellaneous Expenses Normal Schools	25,000	25,000
Salaries Teachers, W. Va. Colored Institute	12,000	12,000
Current Expenses W. Va. Colored Institute	7,000	7,000
Current Expenses, Bluefield Colored Institute	5,000	5,000
Salary Teachers, Bluefield Colored Institute	5,000	5,000
Current Expenses Deaf and Blind	50,000	50,000
Salaries of Officers, Reform School	18,000	18,000
Current Expenses, Reform School	32,000	32,000
Current Expenses, Industrial Home for Girls	17,000	17,000
Current Expenses, Hospital for Insane, Weston	150,000	150,000
Current Expenses, Second Hospital, Spencer	60,000	60,000
Miscellaneous Expenses, Second Hospital, Spencer	5,000	5,000
Current Expenses, W. Va. Asylum	52,000	52,000
Miners' Hospital No. 1	17,500	17,500
Miners' Hospital No. 2	17,500	17,500
Miners' Hospital No. 3	17,500	17,500

Total \$ 1,234,910 \$ 1,166,310

GENERAL SCHOOL FUND.

Salary State Superintendent of Schools	\$ 3,000	\$ 3,000
Salary Clerks State Superintendent of Schools	5,100	5,100
Expenses State Superintendent of Schools	500	500
Contingent Expenses State Superintendent of Schools	2,000	2,000
Printing, Binding and Stationery	9,000	9,000
Salaries County Superintendents of Schools	25,500	25,500
Support County Institutes	6,000	6,000
Uniform Examination System (not to exceed fees)	5,000	5,000

Total \$ 56,100 \$ 56,100

NOTE.—The statement of receipts does not include the probable receipts of funds held in trust or to be refunded, such as county, district and municipal taxes on railroad property or from redemption of delinquent real estate, etc. Nor from sale or purchase of bonds by the Board of the School Fund, which are simply investments of said fund. The statement of expenditures does not include buildings and betterments, nor does the statement of the expenditures of the General School Fund, include the amount refunded to the various counties for the support of Free Schools.

EXAMINATION OF STATE INSTITUTIONS.

Sec. 8, chap 1, Acts 1903.

WEST VIRGINIA UNIVERSITY.

Salary of Teachers.

Oct. 1, 1904. Appropriation 1905		\$ 55,000 00
Overdraft	\$ 990 61	
Sept. 30, 1905. Disbursed, teachers' salaries	49,388 00	
Summer school	3,673 19	54,051 80
Balance		\$ 984 20

Oct. 1, 1905.	Appropriation 1906	55,000 00
	Total	\$ 55,948 20
Sept. 30, 1906.	Disbursed	55,224 70
	Balance unexpended	\$ 723 50
<i>School of Music.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 3,000 00
	Overdraft	\$ 110 00
Sept. 30, 1905.	Disbursed	2,750 00
	Balance	\$ 140 00
Oct. 1, 1905.	Appropriation 1906	3,000 00
	Total	\$ 3,140 00
Sept. 30, 1906.	Disbursed 1906	3,000 00
	Balance unexpended	\$ 140 00
<i>School of Fine Arts.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 975 94
	Appropriation 1905	2,500 00
	Total	\$ 3,475 94
Sept. 30, 1905.	Disbursed 1905	2,314 90
	Balance	\$ 1,161 04
Oct. 1, 1905.	Appropriation 1906	2,500 00
	Total	\$ 3,661 04
Sept. 30, 1906.	Disbursed 1906	2,516 50
	Balance unexpended	\$ 1,144 50
<i>School of Agriculture.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 597 26
	Appropriation 1905	5,000 00
	Total	\$ 5,597 26
Sept. 30, 1905.	Disbursed 1905	6,057 89
	Overdraft	\$ 460 63
Oct. 1, 1905.	Appropriation 1906	5,000 00
	Balance	\$ 4,539 37
Sept. 30, 1906.	Disbursed 1906	4,510 64
	Balance unexpended	\$ 28 73
<i>College of Medicine.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 4,000 00
Sept. 30, 1905.	Disbursed 1905	2,149 82
	Balance unexpended	\$ 1,850 18
Oct. 1, 1905.	Appropriation 1906	4,000 00
	Total	\$ 5,850 18
Sept. 30, 1906.	Disbursed 1906	5,481 12
	Balance unexpended	\$ 369 06

Regents' Expenses.

Oct. 1, 1904.	Balance unexpended	\$ 814 61
	Appropriation 1905	1,200 00
	Total	\$ 2,014 61
Sept. 30, 1905.	Disbursed 1905	1,097 67
	Balance	\$ 916 94
Oct. 1, 1905.	Appropriation 1906	1,200 00
	Total	\$ 2,116 94
Sept. 30, 1906.	Disbursed 1906	1,208 26
	Balance unexpended	\$ 908 68

Cadet Supplies.

Oct. 1, 1904.	Balance unexpended	\$ 953 39
	Appropriation 1905	3,500 00
	Total	\$ 4,453 39
Sept. 30, 1905.	Disbursed 1905	2,451 63
	Balance	\$ 2,001 76
Sept. 30, 1906.	Disbursed 1906	1,931 45
	Balance unexpended	\$ 70 31

Cadet Books.

Oct. 1, 1904.	Appropriation 1905	\$ 2,000 00
	From sale of books 1905	3,508 12
	Total	\$ 5,508 12
Sept. 30, 1905.	Disbursed 1905	5,268 44
	Balance	\$ 239 68
Oct. 1, 1905.	Appropriation 1906	2,000 00
	Total	2,239 68
Sept. 30, 1906.	Disbursed 1906	1,866 65
	Balance unexpended	\$ 373 03

For Advertising.

Oct. 1, 1904.	Appropriation 1905	\$ 1,000 00
	Disbursed 1905	725 89
	Balance	\$ 274 11
	Less overdraft Oct. 1, 1904	99 00
	Total	\$ 175 11
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Total	\$ 1,175 11
Sept. 30, 1906.	Disbursed 1906	1,095 44
	Balance unexpended	\$ 79 67

University Printing.

Oct. 1, 1904.	Balance unexpended	\$ 440 51
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	Appropriation 1905	2,500 00
	Total	\$ 2,940 51
Sept. 30, 1905.	Disbursed 1905	2,895 93
	Balance unexpended	\$ 44 58
Oct. 1, 1905.	Appropriation 1906	2,500 00
	Total	\$ 2,544 58
Sept. 30, 1906.	Disbursed 1906	2,773 47
	Overdraft	\$ 228 89

Repairs to Buildings.

Oct. 1, 1904.	Balance unexpended	\$ 68 21
	Appropriation 1905	2,500 00
	Total	\$ 2,568 21
Sept. 30, 1905.	Disbursed 1905	1,076 57
	Balance	\$ 1,491 64
Oct. 1, 1905.	Appropriation 1906	2,500 00
	Total	\$ 3,991 64
Sept. 30, 1906.	Disbursed 1906	4,010 73
	Overdraft	\$ 19 09

Fire Protection.

Oct. 1, 1904.	Balance unexpended	\$ 258 06
	Appropriation 1905	300 00
	Total	\$ 558 06
Sept. 30, 1905.	Disbursed 1905	260 86
	Balance	\$ 297 20
Oct. 1, 1905.	Appropriation 1905	300 00
	Total	\$ 597 20
Sept. 30, 1906.	Disbursed 1906	428 07
	Balance unexpended	\$ 169 13

For Janitors.

Oct. 1, 1904.	Appropriation 1905	\$ 4,000 00
	Overdraft	\$ 1,831 00
Sept. 30, 1905.	Disbursed 1905	3,375 94
	Overdraft	\$ 1,206 94
Oct. 1, 1905.	Appropriation 1906	4,000 00
	Balance	\$ 2,793 06
Sept. 30, 1906.	Disbursed 1906	2,873 40
	Overdraft	\$ 80 34

Night Watchman.

Oct. 1, 1904.	Appropriation 1905	\$ 1,400 00
	Overdraft	\$ 439 59

Sept. 30, 1905.	Disbursed 1905	1,305 50	1,745 09
	Overdraft	\$	345 09
Oct. 1, 1905.	Appropriation 1905		1,400 00
	Balance	\$	1,054 91
Sept. 30, 1906.	Disbursed 1906		1,440 03
	Overdraft	\$	385 12

For Gardening.

Oct. 1, 1904.	Appropriation 1905	\$	1,000 00
Sept. 30, 1905.	Disbursed 1905		884 00
	Balance	\$	116 00
Oct. 1, 1905.	Appropriation 1906		1,000 00
	Total	\$	1,116 00
Sept. 30, 1906.	Disbursed 1906		1,024 90
	Balance unexpended	\$	91 10

For Library.

Oct. 1, 1904.	Balance unexpended	\$	402 09
	Appropriation 1905		2,500 00
	Total	\$	2,902 09
Sept. 30, 1905.	Disbursed 1905		2,717 82
	Balance	\$	184 27
Oct. 1, 1905.	Appropriation 1906		2,500 00
	Total	\$	2,684 27
Sept. 30, 1906.	Disbursed 1906		2,414 22
	Balance unexpended	\$	270 05

Law Library.

Oct. 1, 1904.	Appropriation 1905	\$	1,000 00
Sept. 30, 1905.	Disbursed 1905		838 17
	Balance	\$	161 83
Oct. 1, 1905.	Appropriation 1906		1,000 00
	Total	\$	1,161 83
Sept. 30, 1906.	Disbursed 1906		295 00
	Balance unexpended	\$	866 83

For Gymnasium.

Oct. 1, 1904.	Balance unexpended	\$	216 62
	Appropriation 1905		1,500 00
	Total	\$	1,716 62
Sept. 30, 1905.	Disbursed 1905		943 09
	Balance	\$	773 62
Oct. 1, 1905.	Appropriation 1906		1,500 00
	Total	\$	2,273 62

Sept. 30, 1906.	Disbursed 1906		2,070 07
	Balance unexpended	\$	208 55
<i>Current and Contingent Expenses.</i>			
Oct. 1, 1904.	Appropriation 1905	\$	4,500 00
Oct. 1, 1904.	Overdraft	\$	663 99
Sept. 30, 1905.	Disbursed 1905	3,573 47	4,237 46
	Balance	\$	262 54
Oct. 1, 1905.	Appropriation 1906		4,500 00
	To cash bill refunded		28 60
	Total	\$	4,791 14
Sept. 30, 1906.	Disbursed 1906		4,631 35
	Balance unexpended	\$	159 79
<i>For Apparatus.</i>			
Oct. 1, 1904.	Appropriation 1905	\$	1,500 00
Oct. 1, 1904.	Overdraft	\$	495 73
Sept. 30, 1905.	Disbursed 1905	248 89	744 63
	Balance	\$	755 37
Oct. 1, 1905.	Appropriation 1906		1,500 00
	Total	\$	2,255 37
Sept. 30, 1906.	Disbursed 1906		1,598 58
	Balance unexpended	\$	656 79
<i>Blackboard, Desks, Etc.</i>			
Oct. 1, 1904.	Balance unexpended	\$	125 15
	Appropriation 1905		500 00
	Balance	\$	625 15
Oct. 1, 1905.	Appropriation 1906		500 00
	Total	\$	1,125 15
Sept. 30, 1906.	Disbursed 1906		1,170 91
	Overdraft	\$	45 76
<i>Stone Wall.</i>			
Oct. 1, 1904.	Appropriation 1905	\$	1,500 00
Sept. 30, 1905.	Disbursed 1905		1,245 11
	Balance	\$	254 89
Oct. 1, 1905.	Appropriation 1906		1,500 00
Oct. 1, 1906.	Balance unexpended	\$	1,754 89
<i>For Furniture.</i>			
Oct. 1, 1904.	Balance unexpended	\$	40 42
	Appropriation 1905		1,000 00
	Total	\$	1,040 42
Sept. 30, 1905.	Disbursed 1905		165 71
	Balance	\$	874 71

Oct. 1, 1905.	Appropriation 1906	1,000 00
	Total	\$ 1,874 71
Sept. 30, 1906.	Disbursed 1906	792 05
	Balance unexpended	\$ 1,082 66

NOTE.—There was the sum of \$1,137.14 expended for furniture out of this fund for the president's house which I can not see my way clear to allow out of the University Furniture Fund from the fact that there was a specific appropriation under the head of "Furniture for President's House and Executive Offices," but if the \$1,082.66 is credited on this fund there will be an overdraft of \$54.48. Since the above was written the amount of \$1,137.14 was paid out of other moneys for the President's House. I am informed that this amount was paid since the account was made up, and hence the \$1,082.66 is the actual balance unexpended, on account of furniture.

Improving Grounds, Roads and Pavements.

Oct. 1, 1904.	Balance unexpended	\$ 631 88
	Appropriation 1905	2,000 00
	Total	\$ 2,631 88
Sept. 30, 1905.	Disbursed 1905	509 54
	Balance	\$ 2,122 34
Oct. 1, 1905.	Appropriation 1906	2,000 00
	Total	\$ 4,122 34
Sept. 30, 1906.	Disbursed 1906	4,101 98
	Balance unexpended	\$ 20 36

Heat, Water and Light.

Oct. 1, 1904.	Balance unexpended	\$ 849 36
	Appropriation 1905	3,000 00
	Total	\$ 3,849 36
Sept. 30, 1905.	Disbursed 1905	2,716 43
	Balance	\$ 1,132 93
Oct. 1, 1905.	Appropriation 1906	3,000 00
	Total	\$ 4,132 93
Sept. 30, 1906.	Disbursed 1906	3,960 34
	Balance unexpended	\$ 172 59

Furniture for President's House and Executive Office.

Oct. 1, 1904.	Appropriation 1905	\$ 1,500 00
Oct. 1, 1905.	Appropriation 1906	1,500 00
	Total	\$ 3,000 00
Sept. 30, 1906.	Disbursed 1906	3,000 00
	Balance unexpended	Nothing.

Heating Repairs.

Oct. 1, 1904.	Appropriation 1905	\$ 1,000 00
	Total	\$ 2,000 00

Sept. 30, 1906.	Disbursed 1906	1,897 78
	Balance unexpended	\$ 102 22
<i>Engineering Equipment.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 12,000 00
Oct. 1, 1904.	Overdraft 1905	\$ 25 38
Sept. 30, 1905.	Disbursed 1905	7,459 69
	Balance	\$ 4,514 93
Oct. 1, 1905.	Appropriation 1906	12,000 00
	Total	\$ 16,514 93
Sept. 30, 1906.	Disbursed 1906	15,645 85
	Balance unexpended	\$ 869 08
<i>LAND PURCHASE.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 4,087 50
Sept. 30, 1905.	Disbursed 1905	2,733 75
	Balance	\$ 1,353 75
Oct. 1, 1905.	Appropriation 1906	4,087 50
	Total	\$ 5,441 25
Sept. 30, 1906.	Disbursed 1906	5,441 25
	Balance unexpended	Nothing.
<i>Library Building.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 5,000 00
Oct. 1, 1904.	Overdraft	\$ 8,137 19
Sept. 30, 1905.	Disbursed 1905	597 06
	Overdraft	\$ 3,734 25
Oct. 1, 1905.	Appropriation 1906	5,000 00
	Balance	\$ 1,265 75
Sept. 30, 1906.	Disbursed 1906	1,265 75
	Balance unexpended	Nothing.
<i>For Armory.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 1,500 00
Oct. 1, 1904.	Overdraft	\$ 2,022 67
Sept. 30, 1905.	Disbursed 1905	316 35
	Overdraft	\$ 839 02
Oct. 1, 1905.	Appropriation 1906	1,500 00
	Balance	\$ 660 98
Sept. 30, 1906.	Disbursed 1906	323 00
	Balance unexpended	\$ 337 98
<i>Mechanical Hall.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 1,250 00
Oct. 1, 1904.	Overdraft	\$ 1,405 20
Sept. 30, 1905.	Disbursed 1905	472 47
		1,877 76

	Overdraft	\$ 627 76
Oct. 1, 1905.	Appropriation 1906	1,500 00
	Balance	\$ 872 24
Sept. 30, 1906.	Disbursed 1906	395 83
	Balance unexpended	\$ 226 41
<i>For Fencing.</i>		
Oct. 1, 1904.	Unexpended balance	\$ 85 18
	Appropriation 1905	250 00
	Total	\$ 335 18
Sept. 30, 1905.	Disbursed 1905	210 95
	Balance	\$ 124 23
Oct. 1, 1905.	Appropriation 1906	250 00
	Total	\$ 374 23
Sept. 30, 1906.	Disbursed 1906	374 23
	Balance unexpended	Nothing.
<i>For Athletics.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 1,000 00
Sept. 30, 1905.	Disbursed 1905	502 60
	Balance	\$ 497 40
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Total	\$ 1,497 40
Sept. 30, 1906.	Disbursed 1906	1,359 01
	Balance unexpended	\$ 38 39
<i>Station Printing.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 277 56
Sept. 30, 1906.	Disbursed 1905	277 56
	Balance unexpended	Nothing.
<i>Construction Central Heating Plant.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 3,654 46
Sept. 30, 1906.	Disbursed 1905	3,654 46
	Balance unexpended	Nothing.
<i>Martin Hall.</i>		
Oct. 1, 1904.	Overdraft	\$ 601 34
Sept. 30, 1906.	Closed transfer of other funds 1905	601 34
	Balance unexpended	Nothing.
<i>Summer Quarters.</i>		
Oct. 1, 1904.	Overdraft	\$ 333 32
Sept. 30, 1906.	Closed 1905 Transfer other funds	333 32
	Balance unexpended	Nothing.
<i>Library Furniture.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 40 42

Sept. 30, 1905.	Disbursed 1905	25 10
	Balance unexpended	\$ 15 32
Sept. 30, 1906.	Disbursed 1906	15 32
	Balance unexpended	Nothing.

WEST VIRGINIA UNIVERSITY.

Summary of Balances Unexpended.

Salary of Teachers	\$ 723 50
School of Music	140 00
School of Fine Arts	1,144 50
School of Agriculture	28 73
College of Medicine	869 06
Regents' Expenses	908 68
Cadet Supplies	70 31
Cadet Books	373 03
For Advertising	79 67
Fire Protection	169 13
For Gardening	91 10
For Library	270 05
Law Library	866 83
For Gymnasium	203 55
Current and Contingent Expenses	159 79
For Apparatus	656 79
Stone Wall	1,754 89
For Furniture	1,082 66
Improving Grounds, Roads and Pavements	20 36
Heat, Water and Light	172 59
Heating Repairs	102 22
Engineering Equipment	869 08
Armory	337 98
Mechanical Hall	226 41
For Athletics	38 39
Total amount unexpended	\$ 10,859 30

Summary of Overdrafts.

University Printing	\$ 228 89
Repairs to Buildings	19 09
For Janitors	80 34
Night Watchman	385 12
Blackboards, Desks, etc.	45 76
Total overdrafts	\$ 759 20

The books of the University are well kept and all the expenditures were supported by satisfactory vouchers. The financial condition of this institution must necessarily be incomplete, from the fact, as I understand it, that the University receives funds from some outside sources, with which I have nothing to do, as I am only required to examine their expenditures on account of appropriations made by the Legislature.

Some of these appropriations ought to be more clearly defined; especially that fund for current and contingent expenses. It ought to state just exactly for what purposes expenditures can be made out of that fund.

There is a balance of unexpended appropriation, amounting to \$1,754.89 for stone wall.

Dr. Purinton, the President of the University wrote me a letter in reference to this matter, which I herewith append, which has reference to this particular balance, and I would recommend that this balance be expended in accordance with his recommendation.

"HON. A. C. SCHERR,

State Auditor, Charleston, W. Va.

DEAR SIR:—I am writing you in the interest of certain legislative funds for the University during the two years closing September 30, 1906.

First, I desire to call your attention to the case of the Stone Wall Fund. You will recall the fact that when you audited the University accounts, I expressed a hope that you would allow a certain balance on this fund to be transferred to the President's House Fund. You then indicated that you did not see your way clear to make the transfer, but that you would present a recommendation to that effect in your report to the Legislature. In accordance with this expectation I desire to remind you of the reasons for making the transfer.

When the foundations were being made for the President's House it was found that the specifications called for a large amount of filling in order to bring the house to the proper level of the street in front. Just at that time the improvements of a street in the city, within a few yards of the President's house, eliminated a large amount of grading material which could be used for the fill aforementioned at comparatively little cost. In order to do this a retaining wall had to be built somewhat earlier than otherwise would have been necessary. At this time the Regents had made their report requesting an appropriation for stone walls as variously needed. The appropriation had not yet been made by the Legislature. Under these conditions the Regents thought best to erect the wall and pay for it out of the President's House Fund, expecting to transfer it to the Stone Wall Fund when that fund should be available. This was the only method to secure the building of the wall at that time, and its erection then saved the University several hundred dollars of expense. If built later it would have been built from the Stone Wall Fund. Something over \$1,800 on the construction of this wall was charged to the President's House Fund and paid therefrom. The balance on the Stone Wall Fund now held by the University and unused is \$1,754.89. I have, therefore, to request that you recommend the application of this amount toward the payment of the wall now charged to the President's House Fund.

I desire to call your attention to another matter. When you began to audit the various legislative funds of the University, some of them were in balance; some of them had small balances on hand; and some of them were overdrawn. You have properly taken account simply of the funds which were subsequently appropriated and under your charge for auditing, but the treasurer of the University has properly followed his books and included the balances and deficits existing at the beginning of the period to which I refer. As a necessary consequence the balances on your books are not coincident with those on the books of the treasurer of

the University. This condition of things gives a good deal of trouble to our University Auditor, and is hard to explain to those who do not know the origin of it. My purpose in calling your attention to this matter is to request you to report it to the proper authorities and secure an Enabling Act or some sort of legislation by which these balances may be brought together, so that hereafter your books and ours may correspond exactly in the case of every legislative fund.

The items disallowed by you on the Furniture Fund have been transferred to the Student Fee Fund, thus leaving a balance in the Furniture Fund on our books of \$1,068.97.

If I have not succeeded in making this matter clear, I trust you will give me an opportunity for further explanation. Of course it is understood that if there had been no balances and no overdrafts, in any of the funds when you began to audit, there would be no necessity for this request.

I am

Very truly yours,

(Signed) D. B. PURINTON.

**PREPARATORY BRANCH OF THE WEST VIRGINIA UNIVERSITY,
at Keyser, West Virginia.**

Grading Grounds and Walks.

Oct. 1, 1904.	Appropriation 1905	\$	1,000 00
Oct. 1, 1904.	Overdraft	\$	551 64
Sept. 30, 1905.	Disbursed 1905	1,384 19	1,885 83
	Overdraft	\$	885 83
Oct. 1, 1905.	Appropriation 1906		1,000 00
	Balance	\$	114 17
June 20, 1906.	Amount transferred, on hand for grading grounds and walks		250 00
	Total	\$	364 17
Sept. 30, 1906.	Disbursed 1906		841 15
	Overdraft	\$	476 98

Building Retaining Wall.

Oct. 1, 1904.	Appropriation 1905	\$	1,500 00
Sept. 30, 1905.	Disbursed 1905		700 00
	Balance	\$	800 00
Oct. 1, 1905.	Appropriation 1906		1,500 00
	Total	\$	2,300 00
Sept. 30, 1906.	Disbursed 1906		2,440 50
	Overdraft	\$	140 50

Physical and Chemical Laboratories.

Oct. 1, 1904.	Balance unexpended	\$ 203 98
	Appropriation 1905	200 00
	Total	\$ 403 98
Sept. 30, 1905.	Disbursed 1905	182 31
	Balance	\$ 221 67
Oct. 1, 1905.	Appropriation 1906	100 00
	Total	\$ 321 67
Sept. 30, 1906.	Disbursed 1906	42 87
	Balance unexpended	\$ 278 80

For Gymnasium.

Oct. 1, 1904.	Balance unexpended	\$ 60 68
	Appropriation 1905	100 00
	Total	\$ 160 68
Sept. 30, 1905.	Disbursed 1905	15 90
	Balance	\$ 144 78
Oct. 1, 1905.	Appropriation 1906	100 00
	Total	\$ 244 78
Sept. 30, 1906.	Disbursed 1906	119 76
	Balance unexpended	\$ 125 02

Furniture for Two Literary Halls.

Oct. 1, 1904.	Appropriation 1905	\$ 200 00
Oct. 1, 1905.	Appropriation 1906	200 00
	Total	\$ 400 00
Sept. 30, 1906.	Disbursed 1906	400 00
	Balance unexpended	Nothing.

Recitation Rooms—Furniture.

Oct. 1, 1904.,	Unexpended balance	\$ 55 68
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Additional Furniture Recitation and Demonstration Rooms.

Oct. 1, 1904.	Appropriation 1905	\$ 300 00
Sept. 30, 1905.	Disbursed 1905	153 50
	Balance	\$ 146 50
Oct. 1, 1905.	Appropriation 1906	300 00
	Total	\$ 446 50
Sept. 30, 1906.	Disbursed 1906	311 57
	Balance unexpended	\$ 134 93

Music Department.

Oct. 1, 1904.	Balance unexpended	\$ 9 67
	Appropriation 1905	400 00
	Total	\$ 409 67

Sept. 30, 1905.	Disbursed 1905	257 05
	Balance	\$ 152 62
Oct. 1, 1905.	Appropriation 1906	400 00
	Total	\$ 552 62
Sept. 30, 1906.	Disbursed 1906	35 00
	Balance unexpended	\$ 517 62
<i>Library and Reading Room.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 169 49
	Appropriation 1905	500 00
	Total	\$ 669 49
Sept. 30, 1905.	Disbursed 1905	206 24
	Balance	\$ 463 25
Oct. 1, 1905.	Appropriation 1906	500 00
	Total	\$ 963 25
Sept. 30, 1906.	Disbursed 1906	704 91
	Balance unexpended	\$ 258 34
<i>Salary of Janitor.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 540 00
Sept. 30, 1905.	Disbursed 1905	540 00
	Balance unexpended	Nothing.
<i>Contingent Expenses.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 342 33
	Appropriation 1905	500 00
	Total	\$ 842 33
Sept. 30, 1905.	Disbursed 1905	662 29
	Total	\$ 180 04
Oct. 1, 1905.	Appropriation 1906	500 00
	Total	\$ 680 04
Sept. 30, 1906.	Disbursed 1906	456 86
	Balance unexpended	\$ 223 18
<i>Fuel and Lights.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 113 10
	Appropriation 1905	600 00
	Total	\$ 713 10
Sept. 30, 1905.	Disbursed 1905	619 77
	Balance	\$ 93 33
Oct. 1, 1905.	Appropriation 1906	600 00
	Total	\$ 693 33
Sept. 30, 1906.	Disbursed 1906	677 13
	Balance unexpended	\$ 16 20

Salary of Secretary-Treasurer and Per Diem and Expenses of Board.

Oct. 1, 1904.	Balance unexpended	\$ 216 47
	Appropriation 1905	750 00
	Total	\$ 966 47
Sept. 30, 1905.	Disbursed 1905	586 35
	Total	\$ 380 12
Oct. 1, 1905.	Appropriation 1906	750 00
	Total	\$ 1,130 12
Sept. 30, 1906.	Disbursed 1906	384 65
	Balance unexpended	\$ 745 47

Repairs to Building.

Oct. 1, 1904.	Appropriation 1905	\$ 250 00
Sept. 30, 1905.	Disbursed 1905	59 23
	Balance	\$ 190 77
Oct. 1, 1905.	Appropriation 1906	250 00
	Total	\$ 440 77
Sept. 30, 1906.	Disbursed 1906	332 51
	Balance unexpended	\$ 108 26

Salaries of Teachers.

Oct. 1, 1904.	Balance unexpended	\$ 358 74
	Appropriation 1905	6,000 00
	Total	\$ 6,358 74
Sept. 30, 1905.	Disbursed 1905	5,956 33
	Balance	\$ 402 41
Oct. 1, 1905.	Appropriation 1906	6,000 00
	Total	\$ 6,402 41
Sept. 30, 1906.	Disbursed 1906	6,272 22
	Balance unexpended	\$ 130 19

Furniture for Reception Room.

Oct. 1, 1904.	Balance unexpended	\$ 57 00
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Desks for Study Hall.

Oct. 1, 1904.	Balance unexpended	\$ 523 50
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Amount Claimed by Architect.

Oct. 1, 1904.	Balance unexpended	\$ 250 00
June 20, 1906.	Transferred Grading Grounds, etc.	250 00
	Balance unexpended	Nothing.

Electric Clock System.

Oct. 1, 1904.	Balance unexpended	\$ 300 00
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Amount Due on Boiler House, Smoke Stack, etc.

Oct. 1, 1904.	Balance unexpended	\$ 41 00
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Sept. 30, 1906.	Disbursed 1906	41 00
	Balance unexpended	Nothing.
<i>Furniture for Offices.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 79 57
<i>Building Fund.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 11 58
<i>Seating Auditorium.</i>		
Oct. 1, 1904.	Overdraft	\$ 41 49
<i>Amount Due On Ventilating System.</i>		
Oct. 1, 1904.	Overdraft	\$ 15 37
<i>Summary of Balances.</i>		
Physical and Chemical Laboratories	\$	278 80
For Gymnasium		125 02
Furniture		55 68
Additional Furniture Recitation Rooms, etc.		134 93
Music Department		517 62
Library and Reading Room		258 34
Contingent Expenses		223 18
Fuel and Lights		16 20
Salary Secretary-Treasurer, etc.		745 47
Repairs to Buildings		108 26
Salaries of Teachers		130 19
Furniture for Reception Room		57 00
Desks for Study Hall		523 50
Electric Clock System		300 00
Furniture for Offices		79 57
Building Fund		11 58
Total	\$	3,565 34
<i>Summary of Overdrafts.</i>		
Grading Grounds and Walks	\$	476 98
Building Retaining Wall		140 50
Seating Auditorium		41 49
Amount due on Ventilating System		15 37
Total	\$	674 34

All the accounts of this institution were supported by satisfactory vouchers. The books were well kept, but I would call special attention to the overdrafts and balances.

I would also call special attention to the unexpended balances.

**PREPARATORY BRANCH OF THE WEST VIRGINIA UNIVERSITY,
AT MONTGOMERY, W. VA.**

For Library and Apparatus.

Oct. 1, 1904.	Balance unexpended	\$ 14 93
	Appropriation for 1905 and 1906	600 00
Total	\$	614 93

Sept. 30, 1906.	Disbursed as per vouchers	474 38
	Balance unexpended	\$ 140 55

For Furniture and Fixtures.

Oct. 1, 1904.	Balance unexpended	\$ 570 09
	Appropriations for 1905-1906	1,200 00
	Total	\$ 1,770 09
Sept. 30, 1906.	Disbursed as per vouchers	1,374 38
	Balance unexpended	\$ 395 71

Fuel, Light and Telephone.

Oct. 1, 1904.	Balance unexpended	\$ 400 09
	Appropriation for 1905	1,000 00
	Appropriation for 1906	1,000 00
	Total	\$ 2,400 09
Sept. 30, 1906.	Disbursed as per vouchers	1,493 82
	Balance unexpended	\$ 906 27

For Repairs.

Oct. 1, 1904.	Balance unexpended	\$ 764 32
	Appropriation for 1905	300 00
	Appropriation for 1906	300 00
	Total	\$ 1,364 32
Sept. 30, 1906.	Disbursed as per vouchers	804 97
	Balance unexpended	\$ 559 35

For Contingent Expenses.

Oct. 1, 1904.	Balance unexpended	\$ 252 86
	Appropriation for 1905	250 00
	Appropriation for 1906	250 00
	Total	\$ 752 86
Sept. 30, 1906.	Disbursed as per vouchers	471 56
	Balance unexpended	\$ 281 30

For Regents' Expenses.

Oct. 1, 1904.	Balance unexpended	\$ 4 31
	Appropriation for 1905	250 00
	Appropriation for 1906	250 00
	Total	\$ 504 31
Sept. 30, 1906.	Disbursed as per vouchers	422 06
	Balance unexpended	\$ 82 25

For Janitor.

Oct. 1, 1904.	Balance unexpended	\$ 172 00
	Appropriation for 1905	600 00
	Appropriation for 1906	600 00
	Total	\$ 1,372 00

Sept. 30, 1906.	Disbursed as per vouchers	1,360 00
	Balance unexpended	\$ 12 00
<i>Teachers' Fund.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 802 50
	Appropriation for 1905	4,500 00
	Appropriation for 1906	4,500 00
	Total	\$ 9,802 50
Sept. 30, 1906.	Disbursed as per vouchers	9,602 50
	Balance unexpended	\$ 200 00
<i>For Deficit of Construction of Wing—To Contractors.</i>		
Oct. 1, 1904.	Appropriation for 1905	\$ 161 80
Sept. 30, 1906.	Disbursed .....	.....
	Balance unexpended	\$ 161 80
<i>Deficit of Construction of Wing—To Architect.</i>		
Oct. 1, 1904.	Appropriation for 1905	\$ 424 00
Sept. 30, 1906.	Disbursed as per vouchers	424 00
	Balance unexpended	Nothing.
<i>Steam Boiler for New Wing.</i>		
Oct. 1, 1904.	Appropriation for 1905	\$ 110 00
Sept. 30, 1906.	Disbursed as per voucher	110 00
	Balance unexpended	Nothing.
<i>For Construction of Wing.</i>		
Oct. 1, 1904.	Transfer from Repairs Fund	\$ 500 00
	Transfer from Furniture and Fixtures	280 50
	Transfer from Tower Clock Fund	700 00
	Transfer from Teachers Fund	802 50
	Total	\$ 2,283 00
Sept. 30, 1904.	Overdrawn	2,283 00
	Balance unexpended	Nothing.

NOTE:—The foregoing account was overdrawn, as indicated, September 30, 1904. This was caused in order that the building might not be left unprotected and unfinished. To meet the overdraft, the Board of Regents transferred the surplus of the several funds, specified above.

Summary of Unexpended Balances.

Library and Apparatus	\$ 140 55
For Furniture and Fixtures	395 71
Fuel, Light and Telephone	906 27
For Repairs	559 35
Contingent Expenses	281 30
Regents Expenses	82 25
For Janitor	12 00
Teachers Fund	200 00
For Deficit of Construction of Wing	161 80
Total	\$ 2,939 23

All the expenditures have satisfactory vouchers and it will be seen that there are no overdrafts, but the regents transferred unexpended balances as of October 1st, 1904. It is perhaps but proper to state that this overdraft for the construction of the wing was thereby wiped out by the transfer of these unexpended balances, but it is not strictly in conformity with the law, as the law clearly prohibits the regents or board of directors of any state institution from paying out more money than is appropriated to that particular fund. It will be seen that there are considerable unexpended balances, which the finance committee should know.

MARSHALL COLLEGE.

Library and Apparatus.

Oct. 1, 1904.	Balance unexpended	\$ 37
	Appropriations 1905-1906	2,000 00
	Total	\$ 2,000 37
Sept. 30, 1906.	Disbursed 1905-1906	1,057 37
	Balance unexpended	\$ 943 00

Furniture.

Oct. 1, 1904.	Balance unexpended	\$ 152 80
	Appropriations 1905-1906	1,300 00
	Total	\$ 1,452 80
Sept. 30, 1906.	Disbursed 1905-1906	954 84
	Balance unexpended	\$ 497 96

Library Furniture.

Oct. 1, 1904.	Balance unexpended	\$ 50 03
Sept. 30, 1906.	Disbursed	
	Balance unexpended	\$ 50 03

Contingent Expenses.

Oct. 1, 1904.	Balance unexpended	\$ 56
	Appropriations 1905-1906	1,500 00
	Total	\$ 1,500 56
Sept. 30, 1906.	Disbursed 1905-1906	1,470 99
	Balance unexpended	\$ 29 57

For Repairs.

Oct. 1, 1904.	Balance unexpended	\$ 87 23
	Appropriations 1905-1906	1,000 00
	Total	\$ 1,087 23
Sept. 30, 1906.	Disbursed 1905, 1906	755 99
	Balance unexpended	\$ 831 24

Fuel, Water and Light.

Oct. 1, 1904.	Balance unexpended	\$ 51 05
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	Appropriations 1905-1906	3,000 00
	Total	\$ 3,051 05
Sept. 30, 1906.	Disbursed 1905-1906	2,269 29
	Balance unexpended	\$ 781 76
<i>Janitor.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 219 13
	Appropriations 1905-1906	1,800 00
	Total	\$ 2,019 13
Sept. 30, 1906.	Disbursed 1905-1906	1,911 68
	Balance unexpended	\$ 107 45
<i>Physical Apparatus.</i>		
Oct. 1, 1904.	Appropriations 1905-1906	\$ 500 00
Sept. 30, 1906.	Disbursed 1905-1906	148 81
	Balance unexpended	\$ 351 19
<i>Sewer and Grading.</i>		
Oct. 1, 1904.	Appropriations 1905-1906	\$ 1,000 00
Sept. 30, 1906.	Disbursed 1905-1906	533 89
	Balance unexpended	\$ 466 11
<i>Improving Grounds.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 104 35
Sept. 30, 1906.	Disbursed 1905-1906	120 27
	Overdraft	\$ 15 92
<i>For Piano.</i>		
Oct. 1, 1904.	Appropriations, 1905-1906	\$ 550 00
Sept. 30, 1906.	Disbursed 1905-1906	550 00
	Balance unexpended	Nothing.
<i>Boys' Closet.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 150 00
	Appropriations 1905-1906	500 00
	Total	\$ 650 00
Sept. 30, 1906.	Disbursed 1905-1906	505 74
	Balance unexpended	\$ 144 26
<i>Gymnasium.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 300 00
	Appropriation 1906	300 00
Sept. 30, 1906.	Balance unexpended	\$ 600 00
<i>For Fencing.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 28 10
	Appropriations 1905-1906	750 00

Sept. 30, 1906.	Disbursed 1905-1906	\$ 353 23
	Total	\$ 778 10

Sept. 30, 1906.	Balance unexpended	\$ 424 87
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Remodeling Rooms.

Oct. 1, 1904.	Appropriations 1905-1906	\$ 475 00
Sept. 30, 1906.	Disbursed 1905-1906	236 60

	Balance unexpended	\$ 238 40
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Concrete Flooring.

Oct. 1, 1904.	Balance unexpended	\$ 58 33
Sept. 30, 1906.	Disbursed 1905-1906	55 25

	Balance unexpended	\$ 3 08
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New Building, Including Plumbing, Heating and Lighting Apparatus.

Oct. 1, 1904.	Appropriation 1905	\$ 20,000 00
Sept. 30, 1905.	Disbursed 1905	900 00

	Balance	\$ 19,100 00
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Oct. 1, 1905.	Appropriation 1906	20,000 00
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	Total	\$ 39,100 00
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Sept. 30, 1906.	Disbursed 1906	30,154 00
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	Balance unexpended	\$ 8,946 00
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Teachers.

Oct. 1, 1904.	Balance unexpended	\$ 373 83
	Auditor's Warrants 1905	13,261 50

	Total	\$ 13,635 33
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Sept. 30, 1905.	Disbursed 1905	13,120 00
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	Balance	\$ 515 33
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Oct. 1, 1905.	Auditor's Warrants 1906	13,170 50
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Sept. 15, 1906.	From Secretary of State Board	110 00
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	Total	\$ 13,795 83
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Sept. 30, 1906.	Disbursed 1906	13,800 00
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	Overdraft	\$ 4 17
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Summary of Balances Unexpended.

Library and Apparatus	\$ 943 00
Furniture	497 96
Library Furniture	50 03
Contingent Expenses	29 57
Repairs	331 24
Fuel, Water and Light	781 76
Janitor	107 45
Physical Apparatus	851 19
Sewer and Grading	466 11
Boys' Closet	144 26
Gymnasium	600 00
Fencing	424 80
Remodeling Rooms	238 40
Concrete Flooring	3 08

New Building, etc.	8,946 00
Total	<u>\$ 13,914 92</u>

Summary of Overdrafts.

Improving Grounds	\$ 15 92
Teachers	4 17
Total	<u>\$ 20 09</u>

FAIRMONT NORMAL SCHOOL.*Furniture.*

Oct. 1, 1904. Balance unexpended	\$ 56
Appropriations 1905-1906	500 00
Total	<u>\$ 500 56</u>
Sept. 30, 1906. Disbursed 1905-1906	364 07
Balance unexpended	<u>\$ 136 49</u>

Library and Apparatus.

Oct. 1, 1904. Balance unexpended	\$ 41 31
Appropriations 1905-1906	1,000 00
Appropriations Physical Apparatus 1905	200 00
Total	<u>\$ 1,241 31</u>
Sept. 30, 1906. Disbursed 1905-1906	1,035 05
Balance unexpended	<u>\$ 206 26</u>

For Repairs.

Oct. 1, 1904. Balance unexpended	\$ 213 18
Appropriations 1905-1906	1,000 00
Total	<u>\$ 1,213 18</u>
Sept. 30, 1906. Disbursed 1905-1906	1,149 33
Balance unexpended	<u>\$ 63 85</u>

Contingent Expenses.

Oct. 1, 1904. Unexpended balance	\$ 115 02
Appropriations 1905-1906	1,000 00
From Incidental Fund	600 00
Total	<u>\$ 1,715 02</u>
Sept. 30, 1906. Disbursed 1905-1906	1,716 86
Overdraft	<u>\$ 1 84</u>

Janitor.

Oct. 1, 1904. Balance unexpended	\$ 1 71
Appropriation 1905-1906	1,400 00
Total	<u>\$ 1,401 71</u>
Sept. 30, 1906. Disbursed 1905-1906	1,448 10
Overdraft	<u>\$ 46 39</u>

Fuel, Water and Light.

Oct. 1, 1904.	Balance unexpended	\$ 584 14
	Appropriations 1905-1906	1,600 00
	Total	\$ 2,184 14
Sept. 30, 1906.	Disbursed 1905-1906	1,749 02
	Balance unexpended	\$ 435 12

For Gymnasium.

Oct. 1, 1904.	Balance unexpended	\$ 53 75
	Appropriations 1905-1906	400 00
	Total	\$ 453 75
Sept. 30, 1906.	Disbursed 1905-1906	399 46
	Balance unexpended	\$ 54 29

For Piano.

Oct. 1, 1904.	Appropriations 1905-1906	\$ 400 00
Sept. 30, 1906.	Disbursed 1905-1906	357 50
	Balance unexpended	\$ 42 50

Walks and Walls.

Oct. 1, 1904.	Balance unexpended	\$ 28 38
	Appropriations 1905-1906	500 00
	From Incidental Fund	147 48
	Total	\$ 675 86
Sept. 30, 1906.	Disbursed 1905-1906	800 17
	Overdraft	\$ 124 31

Physical Apparatus.

Oct. 1, 1904.	Appropriations 1905-1906	\$ 400 00
Sept. 30, 1906.	Disbursed 1905-1906	275 55
	Balance unexpended	\$ 124 45

Teachers.

Oct. 1, 1904.	Balance unexpended	\$ 806 25
	Received 1905	7,048 00
	Total	\$ 7,854 25
Sept. 30, 1905.	Disbursed 1905	8,400 00
	Overdraft	\$ 545 75
Oct. 1, 1905.	Received	\$ 4,289 50
	Received additional	5,000 00
June 23, 1906.	From West Liberty	124 94
	From Incidental Fund	1,353 48
	Total	\$ 10,767 92
Sept. 30, 1906.	Disbursed 1906	10,420 00
	Total	\$ 10,965 75
	Recelpts	10,767 92
	Overdraft	\$ 197 83

For Dormitory.

Oct. 1, 1905.	Appropriation 1906	\$ 17,500 00
Sept. 30, 1906.	Disbursed as per auditor's record	17,500 00
	Balance unexpended	Nothing.

Re-wiring for Electric Light.

Oct. 1, 1904.	Balance unexpended	\$ 237 65
Sept. 30, 1906.	Disbursed 1906	237 65
	Balance unexpended	Nothing.

Fire Extinguisher, Stand Pipe and Hose.

Oct. 1, 1904.	Balance unexpended	\$ 235 00
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Water Heater.

Oct. 1, 1904.	Balance unexpended	\$ 105 00
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Closets.

Oct. 1, 1904.	Balance unexpended	\$ 57 17
Sept. 30, 1906.	Disbursed 1906	12 00
	Balance unexpended	\$ 45 17

Summary of Balances Unexpended.

Furniture	\$ 136 49
Library and Apparatus	206 26
Repairs	63 85
Fuel, Water and Light	435 12
Gymnasium	54 29
Piano	42 50
Physical Apparatus	124 45
Fire Extinguisher, Stand Pipe and Hose	235 00
Water Heater	105 00
Closets	45 17
Total	\$ 1,448 13

Summary of Overdrafts.

Contingent Expenses	\$ 1 84
Janitor	46 39
Walks and Walls	124 31
Teachers	197 83
Total	\$ 370 37

*GLENVILLE NORMAL SCHOOL.**For Repairs.*

Oct. 1, 1904.	Balance unexpended	\$ 70 56
	Appropriations 1905-1906	400 00
	Total	\$ 470 56
Sept. 30, 1906.	Disbursed 1905-1906	274 25
	Balance unexpended	\$ 196 31

Contingent Expenses.

Oct. 1, 1904.	Balance unexpended	\$ 201 47
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	Appropriations 1905-1906	1,000 00
	Total	\$ 1,201 47
Sept. 30, 1906.	Disbursed 1905-1906	720 80
	Balance unexpended	\$ 480 67
<i>Library and Apparatus.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 128 77
	Appropriations 1905-1906	1,000 00
	Total	\$ 1,128 77
Sept. 30, 1906.	Disbursed 1905-1906	578 32
	Balance unexpended	\$ 550 45
<i>For Janitor.</i>		
Oct. 1, 1904.	Appropriations 1905-1906	\$ 900 00
Sept. 30, 1906.	Disbursed 1905-1906	900 00
	Balance unexpended	Nothing.
<i>Fuel and Lights.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 407 20
	Appropriations 1905-1906	800 00
	Total	\$ 1,207 20
Sept. 30, 1906.	Disbursed 1905-1906	580 96
	Balance unexpended	\$ 626 24
<i>For Water.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 149 00
May 2, 1905.	Balance from Water and Light	87 50
	Appropriations 1905-1906	750 00
	Total	\$ 986 50
Sept. 30, 1906.	Disbursed 1905-1906	923 00
	Balance unexpended	\$ 63 50
<i>Balance Due on Plumbing Contract.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 893 12
Sept. 30, 1905.	Disbursed 1905	893 12
	Balance unexpended	Nothing.
<i>Balance Due on Water and Light Fund.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 87 50
May 8, 1905.	Paid to Water Fund	87 50
	Balance unexpended	Nothing.
<i>Teachers.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 161 00
	Auditor's Warrants, etc., 1905	5,975 00
	Total	\$ 6,136 00

Sept. 30, 1905.	Disbursed	5,260 00
	Balance	\$ 876 00
Oct. 1, 1905.	Auditor's Warrants	4,914 50
	Total	\$ 5,790 50
Sept. 30, 1906.	Disbursed	5,900 00
	Overdraft	\$ 109 00
<i>Furniture.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 600 00
Sept. 30, 1906.	Disbursed 1906	599 48
	Balance unexpended	\$ 52
<i>Gymnasium.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 86 76
Sept. 30, 1906.	Disbursed 1905	58 70
	Balance unexpended	\$ 28 06
<i>Water Works.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 300 00
<i>Painting and Papering.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 300 00
Sept. 30, 1906.	Disbursed 1905	250 13
	Balance unexpended	\$ 49 87
<i>Summary of Balances Unexpended.</i>		
For Repairs	\$ 196 31	
Contingent Expenses	480 67	
Library and Apparatus	550 45	
Fuel and Lights	626 24	
For Water	63 05	
Furniture	52	
Gymnasium	28 06	
Water Works	300 00	
Painting and Papering	49 87	
Total	\$ 2,295 62	
<i>Summary of Overdrafts.</i>		
Teachers	\$ 109 00	

CONCORD NORMAL SCHOOL.

Library and Apparatus.

Oct. 1, 1904.	Balance unexpended	\$ 160 83
	Appropriations 1905-1906	1,000 00
	Total	\$ 1,160 83
Sept. 30, 1906.	Disbursed 1905-1906	896 62
	Balance unexpended	\$ 264 21

For Repairs.

Oct. 1, 1904.	Balance unexpended	\$	155 77
	Appropriations 1905-1906		900 00
Sept. 30, 1906.	Received from Incidental Fund		157 65
	Total	\$	1,213 42
Sept. 30, 1906.	Disbursed 1905-1906		861 28
	Balance unexpended	\$	352 14

Contingent Expenses.

Oct. 1, 1904.	Appropriations, 1905-1906	\$	1,000 00
	Overdraft	\$	169 64
Sept. 30, 1906.	Disbursed 1905-1906		843 29
	Overdraft	\$	12 93

Fuel and Light.

Oct. 1, 1904.	Balance unexpended	\$	609 56
	Appropriations 1905-1906		2,000 00
	Coal sales 1905		56 07
	Total	\$	2,665 63
Sept. 30, 1906.	Disbursed 1905-1906		2,732 65
	Overdraft	\$	67 02

For Janitor.

Oct. 1, 1904.	Balance unexpended	\$	137 45
	Appropriations 1905-1906		800 00
Dec. 1, 1905.	Received from Incidental Fund		100 00
	Total	\$	1,037 45
Sept. 30, 1906.	Disbursed 1905-1906		926 56
	Balance unexpended	\$	110 89

For Furniture.

Oct. 1, 1904.	Balance unexpended	\$	216 48
	Appropriations 1905-1906		600 00
	Total	\$	816 48
Sept. 30, 1906.	Disbursed 1905-1906		714 29
	Balance unexpended	\$	102 19

Lighting Dormitory Furnace, Fire Escapes.

Oct. 1, 1904.	Appropriation, 1905	\$	300 00
	Appropriation, 1906		300 00
	Total	\$	600 00
Sept. 30, 1906.	Disbursed 1905-1906		510 65
	Balance unexpended	\$	89 35

For Piano.

Oct. 1, 1904.	Appropriations 1905-1906	\$	400 00
Sept. 30, 1906.	Disbursed 1905-1906		400 00
	Balance unexpended		Nothing.

Teachers.

Oct. 1, 1904.	Balance unexpended	\$ 1,067 50
	Auditor's Warrants, 1905	6,972 00
	Total	\$ 8,039 50
Sept. 30, 1905.	Disbursed 1905	7,685 00
	Balance	\$ 374 50
Oct. 1, 1905.	Auditor's Warrants	7,402 50
	Total	\$ 7,777 00
Sept. 30, 1906.	Disbursed 1905-1906	7,810 00
	Overdraft	\$ 33 00

Summary of Balances Unexpended.

Library and Apparatus	\$ 264 21
Repairs	352 14
For Janitor	110 89
For Furniture	102 19
Lighting Dormitory, Etc.	89 35
Total	\$ 918 78

Summary of Overdrafts.

Contingent Expenses	\$ 12 93
Fuel and Light	67 02
Teachers	33 00
Total	\$ 112 95

SHEPHERD COLLEGE.*For Repairs Old Building.*

Oct. 1, 1904.	Balance unexpended	\$ 503 32
June 10, 1905.	Stone sold	62 40
	Total	\$ 567 72
Sept. 30, 1906.	Disbursed 1905-1906	803 23
	Balance unexpended	\$ 169 49

Repairs.

Oct. 1, 1904.	Appropriation 1905	\$ 150 00
	Appropriation 1906	150 00
	Total	\$ 300 00
Sept. 30, 1906.	Disbursed 1905-1906	36 16
	Balance unexpended	\$ 263 24

Library and Apparatus.

Oct. 1, 1904.	Balance unexpended	\$ 79 23
	Appropriations 1905-1906	1,000 00
	Total	\$ 1,079 23
Sept. 30, 1906.	Disbursed 1905-1906	771 69
	Balance unexpended	\$ 307 54

Contingent Expenses.

Oct. 1, 1904.	Balance unexpended	\$ 21 02
	Appropriations 1905-1906	800 00
	Sundry receipts 1906	63 50

	Total	\$ 884 52
Sept. 30, 1906.	Disbursed 1905-1906	885 03
	Balance unexpended	\$ 49 49

For Janitor.

Oct. 1, 1904.	Balance unexpended	\$ 135 62
	Appropriations 1905-1906	1,200 00

	Total	\$ 1,335 62
Sept. 30, 1906.	Disbursed 1905-1906	1,080 00
	Balance unexpended	\$ 255 62

Fuel and Lights.

Oct. 1, 1904.	Balance unexpended	\$ 691 77
	Appropriations 1905-1906	1,400 00

	Total	\$ 2,091 77
Sept. 30, 1906.	Disbursed 1905-1906	1,555 02
	Balance unexpended	\$ 536 75

For Gymnasium.

Oct. 1, 1904.	Balance unexpended	\$ 11 17
	Appropriations 1905-1906	400 00

	Total	\$ 411 17
Sept. 30, 1906.	Disbursed 1905-1906	54 34
	Balance unexpended	\$ 356 83

For Piano.

Oct. 1, 1904.	Appropriations 1905-1906	\$ 400 00
	Cash on old piano sold	25 00

	Total	\$ 425 00
Sept. 30, 1906.	Disbursed 1905-1906	481 50
	Overdraft	\$ 56 50

Furniture.

Oct. 1, 1904.	Balance unexpended	\$ 18 21
	Appropriation 1905-1906	700 00

	Total	\$ 718 21
Sept. 30, 1906.	Disbursed 1905-1906	160 83
	Balance unexpended	\$ 557 88

Seating Auditorium.

Oct. 1, 1904.	Appropriations 1905-1906	\$ 1,000 00
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Sept. 30, 1906.	Disbursed 1905-1906	1,000 00
	Balance unexpended	Nothing.

For Electric Fixtures.

Oct. 1, 1904.	Appropriations 1905-1906	\$ 200 00
Sept. 30, 1906.	Disbursed 1905-1906	100 00
	Balance unexpended	\$ 100 00

Drain Pipes and Pump House.

Oct. 1, 1904.	Appropriations 1905-1906	\$ 400 00
Sept. 30, 1906.	Disbursed 1905-1906	191 80
	Balance unexpended	\$ 208 20

Teachers.

Oct. 1, 1904.	Balance unexpended	\$ 82 83
	Auditor's warrants, 1905	7,266 00
	Total	\$ 7,348 83
Sept. 30, 1905.	Disbursed 1905	6,650 00
	Balance	\$ 698 83
Oct. 1, 1905.	Auditor's warrants	6,214 50
Sept. 15, 1906.	From Incidental Fund	139 06
	Total	\$ 7,052 39
Sept. 30, 1906.	Disbursed 1906	7,012 22
	Balance unexpended	\$ 40 17

Plastering Gymnasium.

Oct. 1, 1904.	Balance unexpended	\$ 375 00
Sept. 30, 1906.	Disbursed 1905-1906	265 58
	Balance unexpended	\$ 109 42

Stone Walk Fund.

Oct. 1, 1904.	Balance unexpended	\$ 15 23
Sept. 30, 1906.	Disbursed 1905-1906	15 23
	Balance unexpended	Nothing.

Interest Fund.

Oct. 1, 1904.	Balance unexpended	\$ 25 86
Sept. 30, 1906.	Disbursed 1905-1906 .....	.....
	Balance unexpended	\$ 25 86

Summary of Balances Unexpended.

For Repairs Old Building	\$ 169 49
Repairs	263 24
Library and Apparatus	307 54
Contingent Expenses	49 49
For Janitor	255 62
Fuel and Lights	536 75
For Gymnasium	356 83
Furniture	557 88
For Electric Fixtures	100 00

Drain Pipes and Pump House	208 20
Teachers	40 17
Plastering Gymnasium	109 42
Interest Fund	25 86
Total	<u>\$ 2,980 49</u>

Summary of Overdrafts.

For Piano	<u>\$ 56 50</u>
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*WEST LIBERTY NORMAL.**Library and Apparatus.*

Oct. 1, 1904. Balance unexpended	\$ 22 32
Appropriations 1905-1906	1,000 00
Total	<u>\$ 1,022 32</u>
Sept. 30, 1906. Disbursed 1905-1906	837 89
Balance unexpended	<u>\$ 184 43</u>

For Furniture.

Oct. 1, 1904. Balance unexpended	\$ 170 98
Appropriations 1905-1906	200 00
Total	<u>\$ 370 98</u>
Sept. 30, 1906. Disbursed 1905-1906	368 33
Balance unexpended	<u>\$ 2 65</u>

Fuel and Light.

Oct. 1, 1904. Balance unexpended	\$ 81 06
Appropriations 1905-1906	1,000 00
Total	<u>\$ 1,081 06</u>
Sept. 30, 1906. Disbursed 1905-1906	890 85
Balance unexpended	<u>\$ 190 21</u>

For Janitor.

Oct. 1, 1904. Balance unexpended	\$ 206 50
Appropriations 1905-1906	800 00
Total	<u>\$ 1,006 50</u>
Sept. 30, 1906. Disbursed 1905-1906	738 50
Balance unexpended	<u>\$ 268 00</u>

For Repairs.

Oct. 1, 1904. Balance unexpended	\$ 175 86
Appropriations 1905-1906	1,000 00
Total	<u>\$ 1,175 86</u>
Sept. 30, 1906. Disbursed 1905-1906	499 46
Balance unexpended	<u>\$ 676 40</u>

Contingent Expenses.

Oct. 1, 1904.	Balance unexpended	\$ 54 88
	Appropriations 1905-1906	1,000 00
	Received from other sources 1905-1906	283 20
	Total	\$ 1,338 08
Sept. 30, 1906.	Disbursed 1905-1906	1,295 39
	Balance unexpended	\$ 42 69

For Pavement.

Oct. 1, 1904.	Balance unexpended	\$ 7 18
	Appropriations 1905-1906	300 00
	Total	\$ 307 18
Sept. 30, 1906.	Disbursed 1905-1906	277 20
	Balance unexpended	\$ 29 98

Cases for Physical Apparatus.

Oct. 1, 1904.	Appropriation 1905	\$ 50 00
	Appropriation 1906	50 00
Oct. 1, 1906.	Balance unexpended	\$ 100 00

For Pumps.

Oct. 1, 1904.	Appropriations 1905-1906	\$ 400 00
Sept. 30, 1906.	Disbursed 1905-1906	395 23
	Balance unexpended	\$ 4 77

Teachers.

Oct. 1, 1904.	Balance unexpended	\$ 1,089 94
	Received Auditor's warrant 1905	6,576 50
	Total	\$ 7,666 44
Sept. 30, 1905.	Disbursed 1905	6,350 00
	Balance	\$ 1,316 44
	Received Auditor's warrants 1906	5,008 50
	Total	\$ 6,324 94
Sept. 30, 1906.	Disbursed	6,274 94
	Balance unexpended	\$ 50 00

Supplies For Gymnasium.

Oct. 1, 1904.	Balance unexpended	\$ 250 46
Sept. 30, 1906.	Disbursed 1905-1906	216 55
	Balance unexpended	\$ 33 91

Stone Wall and Fence.

Oct. 1, 1904.	Balance unexpended	\$ 4 74
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Summary of Balances Unexpended.

Library and Apparatus	\$ 184 43
Furniture	2 65
Fuel and Light	190 21
Janitor	268 00

Repairs	676 40
Contingent Expenses	42 69
For Pavement	29 98
Cases of Physical Apparatus	100 00
For Pumps	4 77
Teachers	50 00
Supplies for Gymnasium	33 91
Stone Wall and Fence	4 74
Total	\$ 1,587 78

These institutions were all carefully checked up and their financial condition is given in detail as to the West Liberty Normal School, the Shepherd College, the Concord Normal, Glenville School, Fairmont Normal and Marshall College. Special attention is called to the unexpended balances and overdrafts, shown for each of these schools, and it is apparent that some of them can do with less appropriations, taking these unexpended balances into consideration, than has been appropriated heretofore.

WEST VIRGINIA COLORED INSTITUTE.

Current Expenses.

Oct. 1, 1904. Balance unexpended	\$ 322 85
Appropriation for 1905	1,800 00
Appropriation for 1906	1,800 00
Total	\$ 3,922 85
Sept. 30, 1906. Disbursed as per vouchers	4,189 87
Overdraft	\$ 267 02

NOTE:—This account furnishes an example of deliberately paying out money which increases the overdraft \$300 00 more than necessary. The report of the Treasurer to the Governor will show an overdraft of \$567.02. Of this amount \$300.00 was available as the balance of the appropriation for 1906, but was allowed to remain in the State Treasury after the money was actually spent.

Expenses of Board of Regents.

Oct. 1, 1904. Appropriation for 1905	\$ 750 00
Appropriation for 1906	750 00
Total	\$ 1,500 00
Oct. 1, 1904. Overdraft	\$ 2 56
Sept. 30, 1906. Disbursed 1905-1906	1,063 99
Balance unexpended	\$ 433 45

Salary of Janitors.

Oct. 1, 1904. Balance unexpended	\$ 209 93
Appropriated for 1905	500 00
Appropriated for 1906	500 00
Total	\$ 1,209 93

Sept. 30, 1906.	Disbursed 1905-1906	1,149 63
	Balance unexpended	\$ 60 30
<i>Fuel.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 17 99
	Appropriation for 1905	1,600 00
	Appropriation for 1906	1,600 00
	Total	\$ 3,217 99
Sept. 30, 1906.	Disbursed 1905-1906	3,085 39
	Balance unexpended	\$ 132 60
<i>For Deficiency for Fuel.</i>		
Oct. 1, 1904.	Appropriation for 1905	\$ 1,508 41
Sept. 30, 1906.	Disbursed 1905-1906	1,508 41
	Balance unexpended	Nothing.
<i>School and Dormitory Furniture.</i>		
Oct. 1, 1904.	Balances unexpended	\$ 112 12
	Appropriation for 1905	700 00
	Appropriation for 1906	650 00
	Total	\$ 1,462 12
Sept. 30, 1906.	Disbursed 1905-1906	769 20
	Balance unexpended	\$ 692 92
<i>Teachers' Salaries.</i>		
Oct. 1, 1904.	Appropriation for 1905	\$ 12,000 00
	Appropriation for 1906	12,000 00
	Total	\$ 24,000 00
Oct. 1, 1904.	Fund Overdrawn	\$ 376 94
Sept. 30, 1906.	Disbursed 1905-1906	23,602 82
	Balance unexpended	\$ 20 24
<i>Grading Grounds and Building Walks.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 250 00
	Appropriation 1906	250 00
	Total	\$ 500 00
Sept. 30, 1906.	Disbursed 1905-1906	159 67
	Balance unexpended	\$ 340 33
<i>Salary for Engineers.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 350 01
	Appropriation for 1905	600 00
	Appropriation for 1906	600 00
	Total	\$ 1,550 01
Sept. 30, 1906.	Disbursed 1905-1906	1,311 60
	Balance unexpended	\$ 238 41

Repairs for Building and Furniture.

Oct. 1, 1904.	Balance unexpended	\$ 369 81
	Appropriation for 1905	800 00
	Appropriation for 1906	800 00
	Total	\$ 1,569 81
Sept. 30, 1906.	Disbursed 1905-1906	1,527 53
	Balance unexpended	\$ 42 28

Kitchen and Dining Room Equipment.

Oct. 1, 1904.	Balance unexpended	\$ 63 51
	Appropriation for 1905	150 00
	Appropriation for 1906	150 00
	Total	\$ 363 51
Sept. 30, 1906.	Disbursed 1905-1906	275 60
	Balance unexpended	\$ 87 91

Cadet Uniforms.

Oct. 1, 1904.	Balance unexpended	\$ 675 26
	Appropriation 1905	900 00
	Total	\$ 1,575 26
Sept. 30, 1906.	Disbursed 1905-1906	1,555 73
	Balance unexpended	\$ 19 53

Night Watchman.

Oct. 1, 1904.	Balance unexpended	\$ 372 25
	Appropriation 1905	400 00
	Appropriation 1906	400 00
	Total	\$ 1,172 25
Sept. 30, 1906.	Disbursed 1905-1906	786 00
	Balance unexpended	\$ 386 25

Agricultural Department.

Oct. 1, 1904.	Balance unexpended	\$ 66 85
	Appropriation for 1905	500 00
	Appropriation for 1906	500 00
	Total	\$ 1,066 85
Sept. 30, 1906.	Disbursed 1905-1906	1,051 39
	Balance unexpended	\$ 15 46

Domestic Science.

Oct. 1, 1904.	Balance unexpended	\$ 577 85
	Appropriation for 1905	500 00
	Appropriation for 1906	500 00
	Total	\$ 1,577 85
Sept. 30, 1906.	Disbursed 1905-1906	886 56
	Balance unexpended	\$ 691 29

Cadet Books and Stationery.

Oct. 1, 1904.	Balance unexpended	\$ 198 15
	Appropriation 1905	500 00
	Appropriation 1906	500 00
	Total	\$ 1,198 15
Sept. 30, 1906.	Disbursed 1905-1906	929 31
	Balance unexpended	\$ 268 84

Printing Department.

Oct. 1, 1904.	Balance unexpended	\$ 581 55
	Appropriation 1905	250 00
	Appropriation 1906	250 00
	Total	\$ 1,081 55
Sept. 30, 1906.	Disbursed 1905-1906	1,031 27
	Balance unexpended	\$ 50 28

Library and Reading Room.

Oct. 1, 1904.	Balance unexpended	\$ 195 90
	Appropriation 1905	200 00
	Appropriation 1906	200 00
	Total	\$ 595 90
Sept. 30, 1906.	Disbursed 1905-1906	119 72
	Balance unexpended	\$ 476 18

Mechanical Department.

Oct. 1, 1904.	Appropriation 1905	\$ 250 00
	Appropriation 1906	250 00
	Total	\$ 500 00
Sept. 30, 1906.	Disbursed 1905-1906	309 18
	Balance unexpended	\$ 190 82

Carpets, Rugs, Etc.

Oct. 1, 1904.	Balance unexpended	\$ 4 21
	Appropriation 1905	300 00
	Appropriation 1906	300 00
	Total	\$ 604 21
Sept. 30, 1906.	Disbursed 1905-1906	221 38
	Balance unexpended	\$ 382 83

Girls' Domestic Science Building.

Oct. 1, 1904.	Appropriation 1905	\$ 5,000 00
	Appropriation 1906	5,000 00
	Total	\$ 10,000 00
Sept. 30, 1906.	Disbursed 1905-1906	8,676 78
	Balance unexpended	\$ 1,323 22

Fencing and Repairs to Fences.

Oct. 1, 1904.	Balance unexpended	\$ 314 21
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	Appropriation 1905	100 00
	Appropriation 1906	100 00
	Total	\$ 514 21
Sept. 30, 1906.	Disbursed 1905-1906	499 96
	Balance unexpended	\$ 14 25
<i>Band Instructor.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 148 11
	Appropriation 1905	250 00
	Appropriation 1906	250 00
	Total	\$ 648 11
Sept. 30, 1906.	Disbursed	350 23
	Balance unexpended	\$ 297 88
<i>Sewer Connections New Building.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 125 00
	Appropriation 1906	125 00
	Balance unexpended	\$ 250 00
<i>New Pump and Repairs to Tank.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 250 00
Sept. 30, 1906.	Disbursed 1905-1906	103 57
	Balance unexpended	\$ 146 43
<i>Repairs to Tank and Pump.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 18 23
Sept. 30, 1906.	Disbursed 1905-1906	9 06
	Balance unexpended	\$ 9 17
<i>Student Labor.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 58 22
	Appropriation 1905	500 00
	Appropriation 1906	500 00
	Total	\$ 1,058 22
Sept. 30, 1906.	Disbursed 1905-1906	1,049 51
	Balance unexpended	\$ 8 71
<i>Electric Lights and Fixtures.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 200 00
	Appropriation 1906	250 00
	Total	\$ 450 00
Sept. 30, 1906.	Disbursed 1905-1906	223 05
	Balance unexpended	\$ 226 95
<i>Changing Heating System to Main Building.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 150 00
	Appropriation 1906	150 00
	Total	\$ 300 00

Sept. 30, 1906.	Disbursed 1905-1906	76 30
	Balance unexpended	\$ 223 70
<i>Boiler and Engine.</i>		
Oct. 1, 1904.	Overdrawn	\$ 16 97
<i>Normal School Fund.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 639 79
	Appropriation 1905	1,000 00
	Appropriation 1906	1,200 00
	Total	\$ 2,839 79
Sept. 30, 1906.	Disbursed 1905-1906	2,919 54
	Overdraft	\$ 79 75
<i>Improving River Landing.</i>		
Oct. 1, 1905.	Appropriation 1906	\$ 500 00
Sept. 30, 1906.	Disbursed 1906	500 00
	Balance unexpended	Nothing.

COMMENT.

The vouchers of this institution evidence, in a great many instances, the assignment of accounts or parts of accounts. On the face of this, it is not consistent with good business principals. I am not acquainted with all of the facts relating to these numerous assignments, and do not know what merit they may have. I can understand why it might be necessary, occasionally, to make an assignment of an account by the person with whom the institution has contracted an obligation, but I do not believe conditions should be permitted to continue, which necessitates the assignment of accounts on so many occasions.

This institution shows quite a number of balances unexpended, and also shows some overdrafts. If careful estimates are made I should think that a saving could be made on some of the sums heretofore appropriated to this institution. The law especially provides that no Board of Control of any state institution can expend more money than is appropriated by the Legislature. It will be seen that there is an overdraft of current expenses amounting to \$267.02.

Summary of Balances Unexpended.

Expenses of Board of Regents	\$ 433 45
Salary of Janitors	60 30
Fuel	132 60
School and Dormitory Furniture	692 92
Teachers salaries	20 24
Grading Grounds and Building Walks	340 33
Salary for Engineers	238 41
Repairs for Building and Furniture	42 28
Kitchen and Dining Room Equipment	87 91
Cadet Uniforms	19 53
Night Watchman	386 25
Agricultural Department	15 46

Domestic Science	691 29
Cadet Books and Stationery	268 84
Printing Department	50 28
Library and Reading Room	476 18
Mechanical Department	190 82
Carpets, Rugs, etc.	382 83
Girls' Domestic Science Building	1,323 22
Fencing and Repairs to Fences	14 25
Band Instructor	297 88
Sewer Connections New Building	250 00
New Pump and Repairs to Tank	146 43
Repairs to Tank and Pump	9 17
Student Labor	8 71
Electric Lights and Fixtures	226 95
Changing Heating System to New Building	223 70
Total	\$ 7,030 23

Summary of Overdrafts.

Current Expenses	\$ 267 02
Boiler and Engine	16 97
Normal School Fund	79 75
Total	\$ 363 74

BLUEFIELD COLORED INSTITUTE.*Completion of Addition to Mahood Hall.*

Oct. 1, 1904. Balance unexpended grading grounds, addition to girls' dormitory, and addition to Mahood Hall	\$ 1,519 33
Oct. 1, 1904. Balance Girls' Dormitory	3,000 00
Balance Mahood Hall	4,000 00
Appropriation Mahood Hall, 1905	750 00
June 15, 1905. Transferred from N. W. R. R. Fund	3,000 00
June 3, 1905. Transferred from Education and Normal Training.	2,425 60
Oct. 18, 1904. From Sundry Sources, Material Sold, etc.	80 17
June 3, 1905. Transferred from Repairs Account	37 71
Transferred from Contingent Expenses	323 62
Total	\$ 15,136 43
Sept. 30, 1905. Disbursed 1905	15,120 97

Balance	\$ 15 46
Oct. 1, 1905. Appropriation 1906	750 00
June 5, 1905. Refund of personal item, H. Hatter	31 17
Total	\$ 796 63
Sept. 30, 1906. Disbursed 1906	447 83

Oct. 1, 1906. Balance unexpended	\$ 348 80
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Completing the Furnishing of Girls' Dormitory.

Oct. 1, 1904. Balance unexpended	\$ 1,000 00
Appropriation 1905	250 00
Total	\$ 1,250 00
Appropriation 1906	250 00
Nov. 21, 1905. Refund of Contingent Expense item	206 31
Total	\$ 1,606 31

Sept. 30, 1906.	Disbursed 1905-1906	1,356 31
	Balance unexpended	\$ 250 00
<i>Repairs to Furnishings.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 100 00
	Appropriation 1906	100 00
	Total	\$ 200 00
Sept. 30, 1906.	Disbursed 1905-1906	97 03
	Balance unexpended	\$ 102 97
<i>Heating Mahood Hall.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 625 00
	Appropriation 1906	625 00
	Total	\$ 1,250 00
Sept. 30, 1906.	Disbursed 1905-1906	1,283 50
	Overdrawn	\$ 33 50
<i>Repairing Heating Apparatus in Old Building.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 250 00
	Appropriation 1906	250 00
Oct. 1, 1906.	Balance unexpended	\$ 500 00
<i>Bath Tubs and Toilet Fixtures in Girls' Dormitory.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 150 00
	Appropriation 1906	150 00
	Total	\$ 300 00
Sept. 30, 1906.	Disbursed 1905-1906	150 00
	Balance unexpended	\$ 150 00
<i>Range and Attachments Girls' Kitchen.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 75 00
	Appropriation 1906	75 00
	Total	\$ 150 00
Sept. 30, 1906.	Disbursed 1905-1906	75 93
	Balance unexpended	\$ 74 07
<i>Addition to Girls' Laundry.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 20 23
	Appropriation 1905	150 00
	Appropriation 1906	150 00
Oct. 1, 1906.	Balance unexpended	\$ 320 23
<i>Education and Normal Training.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 2,225 60
	Received of 1905 appropriation	1,000 00
	Received of 1906 appropriation	800 00
	Total	\$ 4,025 60
	Transferred to Mahood Hall	\$ 2,425 60

Sept. 30, 1906.	Disbursed 1905-1906	1,333 62	3,759 22
	Balance unexpended	\$	266 38

Teachers Fund.

Oct. 1, 1904.	Unexpended balance	\$	220 33
	Appropriation 1905		4,800 00
	Appropriation 1906		4,800 00

	Total	\$	9,820 33
Sept. 30, 1906.	Disbursed 1905-1906		7,929 89
	Balance unexpended	\$	1,890 44

Fuel and Light.

Oct. 1, 1904.	Unexpended balance	\$	581 47
	Appropriation 1905		900 00
	Appropriation 1906		900 00

	Total	\$	2,381 47
Sept. 30, 1906.	Disbursed 1905-1906		2,191 09
	Balance unexpended	\$	190 38

Repairs to Buildings.

Oct. 1, 1904.	Balance unexpended	\$	232 00
	Appropriation 1905		500 00
	Appropriation 1906		500 00

	Total	\$	1,232 90
	Transferred to Mahood Hall	\$	37 71
Sept. 30, 1906.	Disbursed 1905-1906	789 34	827 05
	Balance unexpended	\$	405 85

Janitors.

Oct. 1, 1904.	Balance unexpended	\$	4 67
	Appropriation 1905		500 00
	Appropriation 1906		500 00

	Total	\$	1,004 67
Sept. 30, 1906.	Disbursed 1905-1906		765 53
	Balance unexpended	\$	239 14

Engineers' Fund.

Oct. 1, 1904.	Balance unexpended	\$	348 00
	Appropriation 1905		300 00
	Appropriation 1906		300 00

	Total	\$	948 00
Sept. 30, 1906.	Disbursed 1905-1906		777 15
	Balance unexpended	\$	170 85

Water Rent Fund.

Oct. 1, 1904.	Balance unexpended	\$	83 54
	Appropriation 1905		150 00
	Appropriation 1906		150 00

	Total	\$	883 54
Sept. 30, 1906.	Disbursed 1905-1906		838 89
	Balance unexpended	\$	44 65
<i>Piano.</i>			
Oct. 1, 1904.	Appropriation 1905	\$	200 00
	Appropriation 1906		200 00
	Total	\$	400 00
Sept. 30, 1906.	Disbursed 1905-1906		392 84
	Balance unexpended	\$	7 16
<i>Library, Chemical and Physical Apparatus.</i>			
Oct. 1, 1904.	Balance unexpended	\$	433 95
	Appropriation 1905		800 00
	Appropriation 1906		800 00
	Total	\$	2,033 95
Sept. 30, 1906.	Disbursed 1905-1906		807 73
	Balance unexpended	\$	1,226 22
<i>Expenses Board of Regents.</i>			
Oct. 1, 1904.	Appropriation 1905	\$	600 00
	Appropriation 1906		600 00
	Total	\$	1,200 00
Oct. 1, 1904.	Overdrawn	\$	27 29
Sept. 30, 1906.	Disbursed 1905-1906	1,272 72	1,300 01
	Overdrawn	\$	100 01
<i>Contingent Expenses.</i>			
Oct. 1, 1904.	Balance unexpended	\$	257 62
	Appropriation 1905		800 00
	Appropriation 1906		800 00
	Total	\$	1,857 62
1905.	Received from music teacher		98 00
	Total	\$	1,955 62
Sept. 30, 1905.	Disbursed 1905	\$	438 77
	Transferred to Mahood Hall		323 62
Sept. 30, 1906.	Disbursed 1906		918 84
	Transferred to Furnishing Girls' Dormitory Fund	106 31	1,787 54
Oct. 1, 1906.	Balance unexpended	\$	168 08
<i>Fruit Culture and Practical Gardening.</i>			
Oct. 1, 1904.	Balance unexpended	\$	400 00
	Appropriated 1905		250 00
	Appropriated 1906		250 00
	Total	\$	900 00
Sept. 30, 1906.	Disbursed 1905-1906		533 69
	Balance unexpended	\$	366 31

Girls' Industrial Work.

Oct. 1, 1904.	Balance unexpended	\$ 548 89
	Appropriation 1905	500 00
	Appropriation 1906	500 00
	Total	\$ 1,548 89
Sept. 30, 1906.	Disbursed 1905-1906	1,042 06
	Balance unexpended	\$ 506 83

Construction of Cisterns.

Oct. 1, 1904.	Appropriation 1905	\$ 150 00
	Appropriation 1906	150 00
	Balance unexpended	\$ 300 00

Heating Girls' Dormitory.

Oct. 1, 1904.	Balance unexpended	\$ 1,000 00
Sept. 30, 1906.	Disbursed 1905-1906	1,000 00
	Balance unexpended	Nothing.

Painting Boys' Dormitory.

Oct. 1, 1904.	Appropriation 1905	\$ 125 00
	Appropriation 1906	125 00
	Total	\$ 250 00
Sept. 30, 1906.	Disbursed 1905-1906	210 95
	Balance unexpended	\$ 39 05

For Purchasing Additional Land, such net amount as may be recovered from the Norfolk & Western Railway Company, after payment of attorneys and stenographer, has been made from said collection.

June 15, 1905.	Warrant from Auditor	\$ 3,000 00
Dec. 12, 1905.	Warrant from Auditor	3,500 00
	Total	\$ 6,500 00
Sept. 30, 1906.	Disbursed 1905-1906	\$ 2,520 00
	Transferred to Mahood Hall	3,500 00
	Balance unexpended	\$ 980 00

Summary of Balances Unexpended.

Completion of Addition to Mahood Hall	\$ 348 80
Completing the Furnishing of Girls' Dormitory	250 00
Repairs to Furnishings	102 97
Repairing Heating Apparatus in Old Building	500 00
Bath Tubs and Toilet Fixtures in Girls' Dormitory	150 00
Range and Attachments Girls' Kitchen	74 07
Addition to Girls' Laundry	320 23
Education and Normal Training	266 38
Teachers Fund	1,890 44
Fuel and Light	190 88
Repairs to Buildings	405 85
Janitors	239 14

Engineers Fund	170 85
Water Rent Fund	44 65
Plano Fund	7 18
Library, Chemical and Physical Apparatus	1,226 22
Contingent Expenses	168 08
Fruit Culture and Practical Gardening	366 31
Girls' Industrial Work	506 83
Construction of Cisterns	300 00
Painting Boys' Dormitory	39 05
Purchasing Additional Land	980 00
Total	\$ 8,547 41

Summary of Overdrafts.

Heating Mahood Hall	\$ 33 50
Expenses Board of Regents	100 01
Total	\$ 133 51

Special attention is also called to the unexpended balances of this institution, amounting in all to \$8,547.41. The overdraft was small, amounting to \$133.51. The expenditures are all supported by satisfactory vouchers.

WEST VIRGINIA COLORED ORPHANS' HOME AND INDUSTRIAL SCHOOL.

*Near Huntington.**Teachers Salaries.*

Oct. 1, 1904. Balance unexpended	\$ 536 06
Appropriation 1905	1,500 00
Total	\$ 2,036 06
Sept. 30, 1905. Disbursed 1905	1,359 00
Balance	\$ 677 06
Oct. 1, 1905. Appropriation 1906	1,500 00
Total	\$ 2,177 06
Sept. 30, 1906. Disbursed 1906	1,475 00
Balance unexpended	\$ 702 06

Summary of Balances Unexpended.

Teachers' salaries	\$ 702 06
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WEST VIRGINIA REFORM SCHOOL.

*Pruntytown W. Va.**Current Expenses.*

Oct. 1, 1904. Appropriation 1905	\$ 32,000 00
Sept. 30, 1905. Disbursed 1905	28,534 04
Balance	\$ 3,465 96

Oct. 1, 1905.	Appropriation 1906	32,000 00
	Transferred from Deficiency Fund	2 12
	Total	\$ 35,468 08
Sept. 30, 1906.	Disbursed 1906	35,468 08
	Balance unexpended	Nothing.
<i>Officers' Salaries.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 18,000 00
Sept. 30, 1905.	Disbursed 1905	15,357 42
	Balance	2,642 58
Oct. 1, 1905.	Appropriation 1906	18,000 00
	Total	\$ 20,642 58
Sept. 30, 1906.	Disbursed 1906	20,642 58
	Balance unexpended	Nothing.
<i>Expenses Board of Directors.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 20 50
	Appropriation 1905	800 00
	Total	\$ 820 50
Sept. 30, 1905.	Disbursed 1905	771 00
	Balance	49 50
Oct. 1, 1905.	Appropriation 1906	800 00
	Total	\$ 849 50
Sept. 30, 1906.	Disbursed 1906	704 90
	Balance unexpended	\$ 144 51
<i>Transportation of Inmates.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 1,500 00
Sept. 30, 1905.	Disbursed 1905	730 75
	Balance	769 25
Oct. 1, 1905.	Appropriation 1906	1,500 00
	Total	\$ 2,269 25
Sept. 30, 1906.	Disbursed 1906	2,269 25
	Balance unexpended	Nothing.
<i>For New Laundry.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 500 00
Sept. 30, 1905.	Disbursed 1905	4 68
	Balance	495 32
Oct. 1, 1905.	Appropriation 1906	500 00
	Total	\$ 995 32
Sept. 30, 1906.	Disbursed 1906	995 32
	Balance unexpended	Nothing.
<i>Remodeling, Painting, Repairs and Building.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 2,500 00

Sept. 30, 1905.	Disbursed 1905	2,174 29
	Balance	\$ 325 71
Oct. 1, 1905.	Appropriation 1906	2,500 00
	Total	\$ 2,825 71
Sept. 30, 1906.	Disbursed 1906	2,825 71
	Balance unexpended	Nothing.

Contingent Expenses.

Oct. 1, 1904.	Appropriation 1905	\$ 800 00
Sept. 30, 1905.	Disbursed 1905	162 00
	Balance	\$ 638 00
Oct. 1, 1905.	Appropriation 1906	800 00
	Total	\$ 1,438 00
Sept. 30, 1906.	Disbursed 1906	1,438 00
	Balance unexpended	Nothing.

Library and School Furniture.

Oct. 1, 1904.	Appropriation 1905	\$ 250 00
Sept. 30, 1905.	Disbursed 1905	1 65
	Balance	\$ 248 35
Oct. 1, 1905.	Appropriation 1906	250 00
	Total	\$ 498 35
Sept. 30, 1906.	Disbursed 1906	498 35
	Balance unexpended	Nothing.

Sanitary Closets.

Oct. 1, 1904.	Balance unexpended	\$ 116 00
	Appropriation 1905	500 00
	Total	\$ 616 00
Sept. 30, 1906.	Disbursed 1906 .....	.....
	Balance	\$ 616 00
Oct. 1, 1905.	Appropriation 1906	500 00
	Total	\$ 1,116 00
Sept. 30, 1906.	Disbursed 1906	1,116 00
	Balance unexpended	Nothing.

For Hospital.

Oct. 1, 1905.	Appropriation 1906	\$ 5,000 00
Sept. 30, 1906.	Disbursed 1906	309 11
	Balance unexpended	4,690 89

Carpentry, Blacksmith Shops and Equipments.

Oct. 1, 1904.	Balance unexpended	\$ 58 69
	Appropriation 1905	2,000 00
	Total	\$ 2,058 69

Sept. 30, 1905.	Disbursed 1905	58 69
	Balance	\$ 2,000 00
Oct. 1, 1905.	Appropriation 1906	2,000 00
	Total	\$ 4,000 00
Sept. 30, 1906.	Disbursed 1906	4,000 00
	Balance unexpended	Nothing.
<i>Additional Water System.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 1,000 00
Sept. 30, 1905.	Disbursed 1905	203 35
	Total	\$ 796 65
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Total	\$ 1,796 65
Sept. 30, 1906.	Disbursed 1906	1,144 28
	Balance unexpended	\$ 752 37
<i>For Furniture.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 750 00
Sept. 30, 1905.	Disbursed 1905	738 25
	Balance	\$ 11 75
Oct. 1, 1905.	Appropriation 1906	750 00
	Total	\$ 761 75
Sept. 30, 1906.	Disbursed 1906	761 75
	Balance unexpended	Nothing.
<i>Ministerial Services and Lectures.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 250 00
Sept. 30, 1905.	Disbursed 1905	136 27
	Balance	\$ 113 73
Oct. 1, 1905.	Appropriation 1906	250 00
	Total	\$ 363 73
Sept. 30, 1906.	Disbursed 1906	363 73
	Balance unexpended	Nothing.
<i>For Completion Central Dining Hall, Cold Storage and Bakery.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 6,728 02
	Appropriation 1905	4,000 00
	Total	\$ 10,728 02
Sept. 30, 1905.	Disbursed 1905	11,723 66
	Overdraft	\$ 995 64
Oct. 1, 1905.	Appropriation 1906	\$ 4,000 00
	Balance	\$ 3,004 36
Sept. 30, 1906.	Disbursed 1906	3,004 36
	Balance unexpended	Nothing.

For Brickyard.

Oct. 1, 1905.	Appropriation 1906	750 00
Sept. 30, 1906.	Disbursed 1906	750 00
	Balance unexpended	Nothing.

For Deficiency.

Oct. 1, 1904.	Appropriation 1905	\$ 4,733 13
Sept. 30, 1906.	Disbursed 1905	\$ 4,731 01
	Transferred to Current Expense	2 12
	Balance unexpended	Nothing.

For Central Heating Plant, for Heating Davison Hall, and Central Dining Hall.

Oct. 1, 1905.	Appropriation 1906	\$ 5,000 00
Sept. 30, 1906.	Disbursed 1906	5,000 00
	Balance unexpended	Nothing.

Summary of Balances Unexpended.

Expenses Board of Directors	\$ 144 51
For Hospital	4,690 89
Additional Water System	752 37
Total	\$ 5,587 77

An itemized statement of the appropriations made for this school is hereby appended. All the disbursements are supported by proper vouchers. The books are exceedingly well kept. They have a complete voucher system. They have no overdrafts whatever, and the summary of balances shows an unexpended amount of \$5,587.77. It shows that the Board of Directors of this institution as well as the Superintendent of same, have been exceedingly careful in their financial transactions and they are to be especially commended for the complete manner of their system in keeping the books and the care taken in making expenditures.

*WEST VIRGINIA SCHOOLS FOR DEAF AND BLIND.**Romney, W. Va.**Current Expenses.*

Oct. 1, 1904.	Appropriation 1905	\$ 45,000 00
June 22, 1905.	To amount borrowed by order Board of Public Works dated May 17, 1905	2,000 00
	Total	\$ 47,000 00
Oct. 1, 1904.	By overdraft	\$ 2,704 60
Sept. 30, 1905.	Disbursed 1905	44,601 50
	Overdraft	306 10
Oct. 1, 1905.	Appropriation 1905	45,000 00
	Balance	\$ 44,693 90

Sept. 30, 1906.	Disbursed 1906	\$ 45,549 60
	Overdraft	\$ 855 70
<i>For Traveling Expenses.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 2,500 00
Sept. 30, 1905.	Disbursed 1905	2,455 62
	Balance	\$ 44 38
Oct. 1, 1905.	Appropriation 1906	2,500 00
	Total	\$ 2,544 38
Sept. 30, 1906.	Disbursed 1906	2,536 13
	Balance unexpended	\$ 8 65
<i>For Contingent Expenses.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 600 00
Sept. 30, 1905.	Disbursed 1905	600 00
	Balance .....	.....
Oct. 1, 1905.	Appropriation 1906	600 00
	Total	\$ 600 00
Sept. 30, 1906.	Disbursed 1906	598 18
	Balance unexpended	\$ 1 82
<i>Fund for Colored Pupils.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 1,000 00
Sept. 30, 1905.	Disbursed 1905	1,000 00
	Balance .....	.....
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Total	\$ 1,000 00
Sept. 30, 1906.	Disbursed 1906	932 04
	Balance unexpended	\$ 67 96
<i>Completion of School Building.</i>		
Oct. 1, 1904.	By account overdrawn	\$ 130 90
Sept. 30, 1906.	Transferred to Current Expense	130 90
	Balance unexpended	Nothing.
<i>For Fund for Water Works.</i>		
Oct. 1, 1905.	Appropriation 1906	\$ 2,000 00
Sept. 30, 1906.	Disbursed 1906	2,000 00
	Balance unexpended	Nothing.

It will be seen that there are several overdrafts in the accounts of this institution. The overdrafts on current expenses amount to \$855.70, which, I am told by the management, was unavoidable, and which I am inclined to think is true. I have found their books well kept and everything in good shape.

It will be seen that the sum of \$130.90 was transferred by the Board of Regents from the current expense fund to cover an over-draft as of October 1st, 1904, on account for completion of school building. Attention was called in a former report to this overdraft, but as the legislature made no appropriation in its session of 1905, to wipe out this over-draft, it became necessary for the board to pay out of the Current Expense Fund, which, however, is not in accordance with the law, but in this instance I think they were justified.

WESTON HOSPITAL FOR INSANE.

Current Expenses Including Salaries.

Oct. 1, 1904.	Balance unexpended	\$ 1,838 67
	Appropriation 1905	148,000 00
	Various balances	3,129 33
	Total	\$ 152,968 00
Sept. 30, 1905.	Disbursed 1905	147,783 80
	Balance	\$ 5,184 20
Oct. 1, 1905.	Appropriation 1906	150,000 00
	Balance in hands of clerk	44 65
	Total	\$ 155,228 85
Sept. 30, 1906.	Disbursed 1906	147,108 87
	Balance unexpended	\$ 8,119 98

For Drugs:

Oct. 1, 1904.	Appropriation 1905	\$ 2,000 00
Sept. 30, 1905.	Disbursed 1905	1,716 15
	Balance	\$ 283 85
Oct. 1, 1905.	Appropriation 1905	2,000 00
	Total	\$ 2,283 85
Sept. 30, 1906.	Disbursed 1906	1,649 31
	Balance unexpended	\$ 634 54

Transportation of Patients.

Oct. 1, 1904.	Balance unexpended	\$ 31 76
	Appropriation 1905	3,000 00
	Total	\$ 3,031 76
Sept. 30, 1906.	Disbursed 1905	2,072 70
	Balance	\$ 959 06
Oct. 1, 1905.	Appropriation 1906	3,000 00
	Total	\$ 3,959 06
Sept. 30, 1906.	Disbursed	2,514 83
	Balance unexpended	\$ 1,444 23

Painting and Repairs.

Oct. 1, 1904.	Unexpended balance	\$ 856 62
Oct. 1, 1902.	Balance not heretofore given in	1,754 20
	Appropriation 1905	10,000 00

	Total	\$ 12,610 82
Sept. 30, 1905.	Disbursed 1905	11,348 95
	Balance	1,261 87
Oct. 1, 1905.	Appropriation 1906	8,000 00
	Total	9,261 87
Sept. 30, 1906.	Disbursed 1906	8,506 72
	Balance unexpended	755 15

Water Supply, Drilling Wells, etc.

Oct. 1, 1904.	Appropriation 1905	\$ 2,500 00
Oct. 1, 1905.	Appropriation 1906	2,500 00
	Total	5,000 00
Sept. 30, 1906.	Disbursed 1906	2,460 23
	Balance unexpended	2,539 77

Water Supply.

Oct. 1, 1904.	Unexpended balance	\$ 612 08
Sept. 30, 1905.	Disbursed 1905	491 97
	Balance unexpended	120 11

Purchase of Fancy Articles, etc.

Oct. 1, 1904.	Balance unexpended	\$ 127 09
	Appropriation 1905	150 00
	Total	277 09
Sept. 30, 1905.	Disbursed 1905	114 71
	Balance	162 38
Oct. 1, 1906.	Appropriation 1906	150 00
	Balance unexpended	312 38

New Carpets, Furniture, etc.

Oct. 1, 1904.	Balance unexpended	\$ 588 11
	Appropriation 1905	500 00
	Total	1,088 11
Sept. 30, 1905.	Disbursed 1905	574 01
	Balance	514 10
Oct. 1, 1905.	Appropriation 1906	500 00
	Total	1,014 10
Sept. 30, 1906.	Disbursed 1906	835 27
	Balance unexpended	178 83

New Water Tank and Equipment for Fire Protection.

Oct. 1, 1904.	Appropriation 1905	\$ 1,250 00
Oct. 1, 1905.	Appropriation 1906	1,250 00
	Total	2,500 00

Sept. 30, 1906.	Disbursed 1906	\$ 230 62
	Balance unexpended	\$ 2,260 38
<i>Utilizing Condensed Steam, Completing Plant.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 2,484 60
	From Current Expense Fund	1,000 00
	From Dough Mixer Fund	300 00
	From Water Supply Fund	300 00
	From Appropriation 1905	7,000 00
	Total	\$ 11,084 60
Sept. 30, 1905.	Disbursed 1905	4,281 54
	Balance	\$ 6,803 06
Sept. 30, 1906.	Disbursed 1906	6,803 06
	Balance unexpended	Nothing.
<i>Surveying Lands of Hospital, and Abstracting Title to Same.</i>		
Oct. 1, 1904.	Appropriation	\$ 1,305 00
Sept. 30, 1905.	Disbursed 1905	1,305 00
	Balance unexpended	Nothing.
<i>For Farm and Garden.</i>		
Sept. 30, 1906.	Balance unexpended .....	.....
	Appropriation 1906	\$ 400 00
<i>Dough Mixer and Engine.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 525 22
Sept. 30, 1905.	Transfer to Steam account	300 00
	Balance unexpended	\$ 225 22
<i>Fencing and Stone Wall.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 770 65
Sept. 30, 1905.	Disbursed 1905	33 96
	Balance	\$ 736 69
Sept. 30, 1906.	Disbursed 1906	148 42
	Balance unexpended	\$ 588 27
<i>Summary of Balances Unexpended.</i>		
Current Expenses Including Salaries	\$ 8,119 98	
For Drugs	634 54	
Transportation of Patients	1,444 23	
Painting and Repairs	755 15	
Water Supply, Drilling Wells, etc.	2,539 77	
Water Supply	120 11	
Purchase of Fancy Articles	312 38	
New Carpets, Furniture, etc.	178 83	
New Water Tank and Equipment	2,269 38	
For Farm and Garden	225 22	
Fencing and Stone Wall	588 27	
Total	\$ 17,187 86	

This is one of the large institutions of the State and large amounts are

appropriated to meet the expenditures. I have found the financial condition of this institution in good shape, and they have absolutely no overdrafts.

The summary of unexpended balances show an amount of \$17,187.86. The books are well kept and every expenditure was supported by a satisfactory voucher. The management is to be congratulated that it has kept the expenditures within the appropriations and shows a nice balance on hand. I call especial attention to these unexpended balances, as it may guide the finance committee of the legislature in making appropriations for the fiscal years 1907-8.

SECOND HOSPITAL FOR THE INSANE.

Spencer, W. Va.

Current Expenses.

Oct. 1, 1904.	Appropriation 1905	\$ 60,000 00
Sept. 30, 1905.	Disbursed 1905	62,069 16
	Total	\$ 2,069 16
	Less error in 1905	54 13
	Overdraft	\$ 2,015 03
Oct. 1, 1905.	Appropriation 1906	60,000 00
	Balance	\$ 57,984 97
	Amount from Emergency Fund	12,000 00
	Discount account transferred	49 11
	Check returned St. Dennis Mill	38 43
	Rebate Spencer Grocery Co.	22 50
	Check returned H. J. Heinz	37 21
	Total	\$ 70,132 22
Sept. 30, 1906.	Disbursed 1906	69,962 33
	Balance unexpended	\$ 169 89

Transportation Fund.

Oct. 1, 1904.	Appropriation 1905	\$ 3,200 00
	Rebate Mileage Books	20 00
	Total	\$ 3,220 00
Sept. 30, 1905.	Disbursed 1905	3,261 80
	Overdraft	\$ 41 80
Oct. 1, 1905.	Appropriation 1906	3,200 00
	Balance	\$ 3,158 20
Sept. 30, 1906.	Disbursed	2,847 62
	Balance unexpended	\$ 310 68

Painting and Repair Fund.

Oct. 1, 1904.	Appropriation 1905	\$ 3,500 00
Sept. 30, 1905.	Disbursed 1905	3,978 61
	Overdraft	\$ 478 61

Oct. 1, 1905.	Appropriation 1906	3,500 00
	Balance	\$ 3,021 89
Sept. 30, 1906.	Disbursed	2,865 18
	Balance unexpended	\$ 156 23

Drugs and Instruments.

Oct. 1, 1904.	Balance unexpended	\$ 3 18
	Appropriation 1905	1,500 00
	Total	\$ 1,503 18
Sept. 30, 1905.	Disbursed 1905	1,521 90
	Overdraft	\$ 18 72
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Balance	\$ 981 28
Sept. 30, 1906.	Disbursed 1906	1,061 03
	Overdraft	\$ 79 05

Farm Fund.

Oct. 1, 1904.	Appropriation 1905	\$ 1,000 00
Sept. 30, 1905.	Disbursed 1905	1,511 08
	Overdraft	\$ 511 08
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Balance	\$ 488 92
Oct. 11, 1905.	Horse sold	125 00
Sept. 11, 1906.	Cows sold	126 06
	Total	\$ 739 99
Sept. 30, 1906.	Disbursed 1906	740 30
	Overdraft	\$ 31

New Furniture for Wards.

Oct. 1, 1904.	Appropriation 1905	\$ 1,000 00
Sept. 30, 1905.	Disbursed 1905	897 24
	Balance	\$ 102 76
Oct. 1, 1905.	Appropriation 1906	1,500 00
	Total	\$ 1,602 76
Sept. 30, 1906.	Disbursed 1906	1,594 94
	Balance unexpended	\$ 7 82

Machinery for Laundry and Alteration of Old Kitchen.

Oct. 1, 1905.	Appropriation 1906	\$ 5,000 00
	Amount claim from B. & O.	30 00
	Total	\$ 5,030 00
Sept. 30, 1906.	Disbursed 1906	5,195 74
	Overdraft	\$ 165 74

Completing New Dining Hall, Kitchen, Bakery, Heating Building and Deficiency in New Dining Hall Fund.

Oct. 1, 1904.	Balance unexpended	\$ 373 21
	Appropriation 1905	5,000 00
	Total	\$ 5,373 21
Sept. 30, 1905.	Disbursed 1905	4,124 87
	Total	\$ 1,248 34
Sept. 30, 1906.	Disbursed 1906	1,132 05
	Balance unexpended	\$ 116 29

Deficiency in Transportation Fund.

Oct. 1, 1904.	Appropriation 1905	\$ 943 50
Sept. 30, 1906.	Disbursed 1905	943 50
	Balance unexpended	Nothing.

Deficiency in Painting and Repair Fund.

Oct. 1, 1904.	Appropriation 1905	\$ 139 81
	Overdraft Oct. 1, 1904	139 81
	Balance unexpended	Nothing.

Drilling Wells and Completing Water Supply.

Oct. 1, 1904.	Balance unexpended	\$ 424 54
Sept. 30, 1905.	Disbursed 1905	73 85
	Balance	\$ 350 69
Sept. 30, 1906.	Disbursed 1906	232 80
	Balance unexpended	\$ 117 89

Summary of Balances Unexpended.

Current Expense	\$ 169 89
Transportation Fund	310 68
Painting and Repair Fund	156 23
New Furniture for Wards	7 82
Completing New Dining Hall, etc.	116 29
Drilling Wells and Completing Water Supply	117 89
Total	\$ 878.80

Summary of Overdrafts.

Drugs and Instruments	\$ 79 05
Farm Fund	31
Machinery for Laundry, etc.	165 74
Total	\$ 245 10

Special attention is called to the financial condition of this institution. The Legislature in making appropriations for the fiscal years 1905-6 for this institution did not appropriate sufficient funds for current expenses, and it became necessary for the Board of Public Works to appropriate out of the emergency fund for the years 1905-6, the sum of \$12,000.00. to enable the Board of Directors for this institution to properly care for its inmates. As the Governor may treat more at length upon this question, I will confine myself to the actual facts, but will strongly recommend that

an adequate appropriation may be made for this institution. The books and the accounts are well kept, and they have a good voucher system that shows every expenditure, and every account was supported by the proper voucher. A summary of balances unexpended shows \$878.80, and overdrafts of \$245.10, but in this latter instance it was absolutely unavoidable.

WEST VIRGINIA ASYLUM.

Current Expenses.

Oct. 1, 1904.	Balance unexpended	\$	22
	Appropriation 1905		50,000 00
May 1, 1905.	Transferred from Building Fund		138 38
	Total	\$	50,136 60
Sept. 30, 1905.	Disbursed 1905		50,132 64
	Balance	\$	3 96
Oct. 1, 1905.	Appropriation 1906		52,000 00
	Total	\$	52,003 96
Sept. 30, 1906.	Disbursed 1906		52,003 07
	Balance unexpended	\$	89

Enlarging Old Building for Colored Insane.

Oct. 1, 1904.	Appropriation 1905	\$	6,000 00
Apr. 29, 1905.	Received from Treasurer Balance of Deficiency Fund.		280 18
	Total	\$	6,280 18
Sept. 30, 1905.	Disbursed 1905	\$	787 44
	Transferred to Current Expense		138 38
	Balance	\$	5,356 36
Oct. 1, 1905.	Appropriation 1906		6,000 00
	Total	\$	11,356 36
Sept. 30, 1906.	Disbursed 1906		3,680 20
	Balance unexpended	\$	7,676 16

Drugs.

Oct. 1, 1904.	Appropriation 1905	\$	750 00
Sept. 30, 1905.	Disbursed 1905		722 87
	Balance	\$	27 13
Oct. 1, 1905.	Appropriation 1906		750 00
	Total	\$	777 13
Sept. 30, 1906.	Disbursed 1906		777 13
	Balance unexpended		Nothing.

Transportation.

Oct. 1, 1904.	Appropriation 1905	\$	500 00
Sept. 30, 1905.	Disbursed 1905		158 21
	Balance	\$	341 79

Oct. 1, 1905.	Appropriation 1906	500 00
	Total	\$ 841 79
Sept. 30, 1906.	Disbursed 1906	758 00
	Balance unexpended	\$ 83 79

Painting and Repairs.

Oct. 1, 1904.	Balance unexpended	\$ 117 81
	Appropriation 1905	1,500 00
	Total	\$ 1,617 81
Sept. 30, 1905.	Disbursed 1905	847 99
	Balance	769 82
Oct. 1, 1905.	Appropriation 1906	1,500 00
	Total	\$ 2,269 82
Sept. 30, 1906.	Disbursed 1906	2,269 82
	Balance unexpended	Nothing.

Furnishing Fund.

Oct. 1, 1904.	Appropriation 1905	\$ 2,000 00
Sept. 30, 1905.	Disbursed 1905	1,550 15
	Balance	\$ 449 85
Oct. 1, 1905.	Appropriation 1906	2,000 00
	Total	\$ 2,449 85
Sept. 30, 1906.	Disbursed 1906	2,449 85
	Balance unexpended	Nothing.

Wells and Water Supply.

Oct. 1, 1904.	Balance unexpended	\$ 290 22
	Appropriation 1905	1,000 00
	Total	\$ 1,290 22
Sept. 30, 1905.	Disbursed 1905	504 49
	Balance	785 73
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Total	\$ 1,785 73
Sept. 30, 1906.	Disbursed 1906	1,458 83
	Balance unexpended	\$ 326 90

Additional Machinery for Laundry.

Oct. 1, 1904.	Appropriation 1905	\$ 675 00
Oct. 1, 1905.	Appropriation 1906	675 00
	Total	\$ 1,350 00
Sept. 30, 1906.	Disbursed 1906	1,320 00
	Balance unexpended	\$ 30 00

Roads and Walks.

Oct. 1, 1905.	Appropriation 1906	\$ 1,500 00
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Sept. 30, 1906.	Disbursed 1906	1,500 00
	Balance unexpended	Nothing.
<i>Safe.</i>		
Oct. 1, 1905.	Appropriation 1906	\$ 250 00
Sept. 30, 1906.	Disbursed 1906	199 30
	Balance unexpended	\$ 50 70
<i>For Deficiency for Building Constructed, with Interest.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 6,809 30
	Appropriation Interest	686 16
	Total	\$ 7,295 46
Sept. 30, 1905.	Disbursed 1905	7,295 46
	Balance unexpended	Nothing.
<i>Architects Commission.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 305 32
Sept. 30, 1905.	Disbursed 1905	305 32
	Balance unexpended	Nothing.
<i>Bakery Fund.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 500 00
Sept. 30, 1906.	Disbursed .....	.....
	Balance unexpended	\$ 500 00
<i>Blinds.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 167 00
Sept. 30, 1906.	Disbursed .....	.....
	Balance unexpended	\$ 167 00
<i>Screens.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 69 26
Sept. 30, 1906.	Disbursed	69 26
	Balance unexpended	Nothing.
<i>Balance Due on Buildings Nos. 1 and 3.</i>		
<i>Summary of Balances Unexpended:</i>		
Current Expenses	\$	89
Enlarging Old Building for Colored Insane	7,676 16	
Transportation	83 79	
Wells and Water Supply	326 90	
Additional Machinery for Laundry	30 00	
Safe Fund	50 70	
Bakery Fund	500 00	
Blinds Fund	167 00	
Total	\$	8,835 44

This institution has one of the best voucher systems in the state. Their books are in a well kept condition, and are up to date. Every ex-

penditure shows a proper voucher for what money was expended. The summary of unexpended balances shows amount on hand of \$8,835.44. There are no over-drafts.

These unexpended balances will help the legislature to arrive at the proper amounts to be appropriated for the next two fiscal years.

WEST VIRGINIA INDUSTRIAL HOME FOR GIRLS.

Salem, W. Va.

Current Expenses.

Oct. 1, 1904.	Appropriation 1905	\$ 17,000 00	
	Transfer of Ministerial Fund	46 00	
	Total	\$ 17,046 00	
Oct. 1, 1904.	Overdraft	\$ 217 25	
	Omitted 1904	3 50	
Sept. 30, 1905.	Overdraft salary of employees	158 78	
	Check not counted	31 50	
	Disbursed 1905	12,904 54	13,315 57
	Balance	\$ 3,730 43	
Oct. 1, 1905.	Appropriation 1906	17,000 00	
	Total	\$ 20,730 43	
Sept. 30, 1906.	Disbursed 1906	17,722 77	
	Balance unexpended	\$ 3,007 66	
<i>For Jones' Cottage.</i>			
Oct. 1, 1904.	Appropriation 1905	\$ 1,250 00	
	Overdraft	5 65	
Sept. 30, 1905.	Disbursed 1905	1,244 35	1,250 00
	Balance		
Oct. 1, 1905.	Appropriation 1906	\$ 1,250 00	
Oct. 1, 1906.	Balance unexpended	\$ 1,250 00	
<i>For School House.</i>			
Oct. 1, 1904.	Appropriation 1905	\$ 1,250 00	
Sept. 30, 1905.	Disbursed 1905	1,250 00	
	Balance		
Oct. 1, 1905.	Appropriation 1906	\$ 1,250 00	
	Total	\$ 1,250 00	
Sept. 30, 1906.	Disbursed 1906	695 90	
	Balance unexpended	\$ 554 10	
<i>For Lincoln Cottage.</i>			
Oct. 1, 1904.	Appropriation 1905	\$ 2,250 00	
Oct. 1, 1905.	Amount unexpended for Furnishing Building for Colored Girls, 1905	330 27	
	Total	\$ 2,580 27	

Sept. 30, 1905.	Disbursed 1905	2,580 27
	Balance	
Oct. 1, 1905.	Appropriation 1906	2,500 00
	Total	\$ 2,500 00
Sept. 30, 1906.	Disbursed 1906	2,011 00
	Balance unexpended	\$ 239 00
<i>For Farm.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 1,000 00
Sept. 30, 1905.	Disbursed 1905	777 77
	Balance	\$ 222 23
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Total	\$ 1,222 23
Sept. 30, 1906.	Disbursed 1906	1,222 23
	Balance unexpended	Nothing.
<i>For Transportation.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 238 99
	Appropriation 1905	600 00
	Total	\$ 838 99
Sept. 30, 1905.	Disbursed 1905	552 38
	Balance	\$ 286 61
Oct. 1, 1905.	Appropriation 1906	1,000 00
	Total	\$ 1,286 61
Sept. 30, 1906.	Disbursed 1906	861 70
	Balance unexpended	\$ 424 91
<i>For Board of Directors.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 233 49
	Appropriation 1905	700 00
	Total	\$ 933 49
Sept. 30, 1905.	Disbursed 1905	541 12
	Balance	\$ 392 37
Oct. 1, 1905.	Appropriation 1906	700 00
	Total	\$ 1,092 37
Sept. 30, 1906.	Disbursed 1906	734 61
	Balance unexpended	\$ 357 76
<i>For Borrowed Money.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 1,500 00
Sept. 30, 1905.	By amount of overdraft on "Building for Colored Girls to be charged to the fund \$ 525 15	
	Disbursed 1905	974 85 1,500 00
	Balance unexpended	Nothing.

<i>Ministerial Services.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 46 00
Sept. 30, 1905.	Transferred to Current Expense	46 00
	Balance unexpended	Nothing.
<i>Furnishing for Building for Colored Girls.</i>		
Oct. 1, 1904.	Balance unexpended	\$ 509 60
Sept. 30, 1905.	Disbursed 1904—not previously credited	179 33
	Balance	\$ 330 27
Sept. 30, 1905.	Transferred to "Lincoln Cottage"	330 27
	Balance unexpended	Nothing.
<i>Improvement on Present Building.</i>		
Oct. 1, 1904.	By overdraft	\$ 5 65
Sept. 30, 1905.	Transferred to "Jones Cottage"	5 65
	Balance unexpended	Nothing.
<i>Building for Colored Girls.</i>		
Oct. 1, 1904.	By overdraft	\$ 525 15
Sept. 30, 1905.	Transferred to fund for "Borrowed Money"	525 15
	Balance unexpended	Nothing.
<i>Salary of Employees.</i>		
Oct. 1, 1904.	By overdraft	\$ 158 78
Sept. 30, 1905.	Transferred to "Current Expense"	158 78
	Balance unexpended	Nothing.
<i>Summary of Balances Unexpended.</i>		
Current Expenses	\$	3,007 66
For Jones Cottage		1,250 00
For School House		554 10
For Lincoln Cottage		239 00
For Transportation		424 91
For Board of Directors		357 76
Total	\$	5,933 43

An itemized account of all the appropriations made and the money paid out on said appropriations is shown in detail. There are absolutely no over-drafts and a summary of unexpended balances shows \$5,933.43. It is, in my opinion, one of the most economical institutions in the state. It is in first class condition, showing that the superintendent has looked after every detail systematically and closely. The management of this institution is to be congratulated upon its splendid system of keeping its accounts and vouchers. They have had to be very economical owing to the meagre fund at their command. There need never be any fear of any extravagance as long as the present very efficient lady superintendent is in charge.

*MINERS' HOSPITAL NO. 1.**Welch, W. Va.**Maintenance Fund.*

Oct. 1, 1904.	Appropriation 1905	\$ 17,500 00.	
July 22, 1905.	Proceeds of note	1,970 00	
Aug. 21, 1905.	Proceeds of note	1,782 00	
Sept. 25, 1905.	Proceeds of note	796 00	
	From Pay Patients, etc.	1,088 38	
	Total	\$ 23,136 38	
Oct. 1, 1904.	Overdraft	\$ 5,136 98	
Sept. 30, 1905.	Disbursed, including notes paid	21,611 34	26,748 32
Oct. 1, 1905.	Overdraft	\$ 3,611 94	
Sept. 30, 1906.	Disbursed	\$ 31,229 69	
	Appropriation 1906	\$ 17,500 00	\$ 34,841 63
	Proceeds of several notes	11,537 82	
	From Pay Patients, etc.	2,140 99	31,178 81
Oct. 1, 1906.	Overdraft	\$ 3,662 82	

Improvement Fund.

Oct. 1, 1904.	Balance unexpended	\$ 4,594 37	
	Appropriation 1905	3,000 00	
	From Coal Operators Ambulance Fund	540 00	
	Total	\$ 8,134 37	
Sept. 30, 1905.	Disbursed 1905	4,395 69	
	Balance	\$ 3,738 68	
Oct. 1, 1905.	Appropriation	3,000 00	
	Total	\$ 6,738 68	
Sept. 30, 1906.	Disbursed 1906	256 58	
	Balance unexpended	\$ 6,482 10	

This hospital is located in a rapidly developing section of the state. The many coal, lumber and railroad operations, make the hazard to life and limb considerable. The demands upon this hospital have about doubled, and it is severely taxed at all times. Built originally to accommodate twenty-five patients, it now averages sixty or more. The expense incidental to the care of these patients, has far exceeded the legislative appropriations. The Hospital Board was authorized to borrow money by the Board of Public Works. The amount shown as proceeds of notes in the foregoing statement indicates to what extent this was necessary.

The Hospital in its present location is a blessing to suffering humanity. The time, skill and energy of a number of busy representative men have been freely given to aid in the humane purposes of this institution. I desire to renew my recommendation of two years ago, that the needs of this Hospital be carefully considered to the end that proper appropriations may be made. The accounts and vouchers of the Board are in good form, and have been well and systematically kept.

MINERS HOSPITAL NO. 2.*McKendree, W. Va.**Maintenance Fund.*

Oct. 1, 1904.	Appropriation 1905	\$ 17,500 00
	Appropriation 1906	17,500 00

Total	\$ 35,000 00
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To deposit in bank to this fund, but properly belonging to Improvement Fund	18 32
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To amount necessary to correct discrepancy caused by depositing the amount of special appropriation for borrowed money to this fund, being the difference between \$1,500.00 and \$1,458.37, the latter amount being the sum necessary to balance account on the books of the Auditor	41 63
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Total	\$ 35,059 95
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Oct. 1, 1904.	Overdraft	\$ 1,258 57
Sept. 30, 1906.	Disbursed 1905-1906	33,839 81

Overdraft	\$ 68 43
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Appropriation for Borrowed Money.

Oct. 1, 1904.	Appropriation 1905	\$ 1,500 00
Sept. 30, 1905.	Disbursed 1905	1,500 00

Balance unexpended	Nothing.
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Improvement Fund.

Oct. 1, 1904.	Appropriation 1905	\$ 3,000 00
	Appropriation 1906	3,000 00

Total	\$ 6,000 00
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Sept. 30, 1906.	Disbursed 1905-1906	\$ 5,724 59
	Deposited to Maintenance Fund	18 32

Balance unexpended	\$ 257 09
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The above account shows the financial transactions of this institution. The account shows an overdraft of \$68.43 on maintenance fund, and an unexpended balance on improvement fund of \$257.09. The account is supported by satisfactory vouchers and their books are in good shape.

MINERS HOSPITAL NO. 3.*Fairmont, W. Va.**Maintenance Fund.*

Oct. 1, 1904.	Unexpended Balance	\$ 2,364 86
	Appropriation 1905	17,500 00

Total	\$ 19,864 86
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Sept. 30, 1905.	By overdraft on "Stable Horse and Ambulance Fund," made in 1903 and 1904, for which no appropriation was made by the Legislature of 1905, which intended this overdraft to be charged to the Maintenance Fund and gave an increased
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	appropriation to the latter fund	\$ 530 19	
	Paid Secretary for years 1903-1904	600 00	
	Expenses of Board meeting	25 12	
	Disbursed 1905	15,729 25	16,884 56
	Balance	\$ 2,980 30	
Oct. 1, 1905.	Appropriation 1906		17,500 00
	Total	\$ 20,480 30	
Sept. 30, 1906.	Disbursed 1906	\$ 16,981 29	
	For elevator and freight	685 55	
	Expenses Board of Directors 1906	95 40	
	Salary Secretary and Treasurer	600 00	18,632 24
	Balance unexpended	\$ 2,118 06	
	<i>Repairs and Improvements.</i>		
Oct. 1, 1904.	Appropriation 1905	\$ 3,000 00	
	Overdraft	\$ 37 06	
	Order 1904—presented since	21 00	
Sept. 30, 1905.	Disbursed 1905	2,975 78	3,033 84
	Overdraft	\$ 33 84	
Oct. 1, 1905.	Appropriation 1906		3,000 00
	Balance	\$ 2,966 16	
Sept. 30, 1906.	Disbursed	2,958 16	
	Balance unexpended	\$ 8 00	
	<i>Ambulance, Horse and Stable Fund.</i>		
Oct. 1, 1904.	Overdraft	\$ 530 19	
Sept. 30, 1905.	Transferred to Maintenance Fund, which see for explanation		530 19
	Balance unexpended		Nothing.

The financial statement of this institution herewith appended, shows that they have an unexpended balance in the maintenance fund as of the 30th day of September, 1906, of \$2,118.06. On repairs and improvements an unexpended balance, of \$8.00. There are no overdrafts. The books of this institution are in first class shape, and every expenditure made has proper vouchers. The examination of this institution shows a splendid system of accounts, and the management is to be congratulated upon the success obtained.

STATE BOARD OF AGRICULTURE.

For Total Expense Including Salary of Officers, which shall Include Salary of \$1,200.00 to the Secretary.

For Total Expense, Including Salary of Officers, Which Shall Include Salary of \$1,200.00 to the Secretary.

Oct. 1, 1904.	Balance unexpended	\$ 3,375 90	
	Appropriation for 1905	15,000 00	
	Appropriation for 1906	15,000 00	
	Total	\$ 33,375 90	

Sept. 30, 1906.	Disbursed as per vouchers, 1905-1906	23,501 05
	Balance unexpended	\$ 9,874 85

For Carrying Into Effect the Provisions of Chapter 9, Acts of 1897, for Destruction of Diseased Animals.

Oct. 1, 1904.	Balance unexpended	\$ 193 07
	Appropriation for 1905 for Deficiency 1904	2,425 00
	Appropriation for 1905	4,000 00
	Appropriation 1906	4,000 00
	Total	\$ 10,618 07
Sept. 30, 1906.	Disbursed as per vouchers 1905-1906	5,628 37
	Balance unexpended	\$ 4,989 70

The financial condition of the appropriation made for the State Board of Agriculture shows that they have an unexpended balance for the total expenses including salary of officers as of September 30, 1906, of \$9,874.85. They also have an unexpended balance in the fund "For Carrying into Effect the Appropriations of Chapter 9, Acts of 1897 for Destruction of Diseased Animals," the sum of \$4,989.70. They had satisfactory vouchers for every expenditure made and the books are in a good condition. These two funds show large balances and ought to be a guide as to future appropriations for these funds.

STATE GEOLOGICAL AND ECONOMIC SURVEY.

Geological Survey in Co-operation with the United States Geological

Geological Survey in Co-Operation With The United States Geological Survey.

Oct. 1, 1904.	Appropriation 1905	\$ 15,000 00
	Unexpended balance	1,517 61
	Total	\$ 16,517 61
Sept. 30, 1905.	Disbursed 1905	14,017 06
	Balance	\$ 2,500 55
Oct. 1, 1905.	Appropriation 1906	15,000 00
	Total	\$ 17,500 55
Sept. 30, 1906.	Disbursed 1906	14,444 17
	Balance unexpended	\$ 3,056 38

For Salaries for the Geological Staff.

Oct. 1, 1904.	Appropriation 1905	\$ 5,000 00
Sept. 30, 1905.	Disbursed 1905	2,989 99
	Balance	\$ 2,010 01
Oct. 1, 1905.	Appropriation 1906	5,000 00
	Total	\$ 7,010 01
Sept. 30, 1906.	Disbursed 1906	4,329 85
	Balance unexpended	\$ 2,680 16

Preparation and Publication of Reports.

Oct. 1, 1904.	Balance unexpended	\$ 3,769 43
	Appropriation 1905	5,000 00
	Total	\$ 8,769 43
Sept. 30, 1905.	Disbursed 1905	3,009 79
	Balance	\$ 5,759 64
Oct. 1, 1905.	Appropriation 1906	5,000 00
	Total	\$ 10,759 64
Sept. 30, 1906.	Disbursed 1906	4,435 82
	Balance unexpended	\$ 6,323 82

For Assistants and Other Expenditures.

Oct. 1, 1904.	Balance unexpended	\$ 102 28
	Appropriation 1905	2,000 00
	Total	\$ 2,102 28
Sept. 30, 1905.	Disbursed 1905	103 00
	Balance	\$ 1,999 28
Oct. 1, 1905.	Appropriation 1906	2,000 00
	Total	\$ 3,999 28
Sept. 30, 1906.	Disbursed 1906	642 08
	Balance unexpended	\$ 3,357 20

Summary of Balances Unexpended.

Geological Survey in Co-operation, etc.	\$ 3,056 38
Salaries of the Geological Staff	2,680 16
Preparation and Publication of Report	6,323 82
Assistants and Other Expenditures	3,357 20
Total	\$ 15,417 56

There was appropriated for both the fiscal years 1905 and 1906 the sum of \$30,000.00. Their expenditures were examined and they have proper vouchers for every expenditure made.

The unexpended balance in this fund for the fiscal year ending September 30, 1906, is \$3,056.38. For salaries for the geological staff there was appropriated for the years 1905-6, the sum of \$10,000.00,—\$5,000.00 for each year. Their disbursements were supported by the proper vouchers and this fund shows an unexpended balance as of September 30, 1906, of \$2,680.16.

Preparation and Publication of Reports, Geological Survey.

On October 1st, 1904, there was a balance unexpended in this fund of \$3,769.43. There was appropriated for the years 1905 and 1906, \$10,000.00, or \$5,000.00 for each year. The balance unexpended in this fund on September 30, 1906, is \$6,323.82.

For Assistants and Other Expenditures Geological Survey.

This fund had an appropriation of \$4,000.00 for the fiscal years 1905 and 1906, and shows an unexpended balance of \$3,357.20. The total

amount of unexpended balance for the State Geological and Economic Survey for the fiscal year ended September 30th, 1906, shows \$15,417.56. It would seem that future appropriations on this fund could be cut down.

WEST VIRGINIA HUMANE SOCIETY.

To balance in the hands of the Treasurer, Sept. 30, 1904	\$1,977 51
Balance of appropriation of 1904	3,000 00
Appropriation for 1905	7,500 00
Disbursed as per vouchers in the fiscal year ending Sept. 30, 1905	8,078 33
Balances on hand October 1, 1905	4,399 18
Appropriation for the year 1906	7,500 00
Disbursed as per vouchers up to Sept. 30, 1906	9,431 65
Balance on hand October 1, 1906	2,467 53

The disbursements were all supported by vouchers in the hands of the Treasurer, which were, as far as I was able to ascertain, satisfactory. I would respectfully call your attention to this balance of \$2,467.53, remaining unexpended as of September 30th, 1906. I deem it my duty to give certain reliable information concerning the disbursements of these funds that have come to my knowledge. I understand that there is a Board composed of four members, whose duty it should be to scrutinize and audit all the expenditures before they are ordered paid. I have learned from very reliable authority, that the president and secretary of this board orders the Treasurer to pay out such funds by drawing orders on him, said expenditures not having previously been audited by the Board. This should not be tolerated or allowed. Before any money is paid out of this fund, the board should meet and pass upon the correctness and necessity of these expenditures. If this state of affairs should continue it would be perfectly useless to have a board for this purpose. If the President and Secretary can order the disbursements of these funds as they see fit, whether previously examined and ordered paid by a majority of said board. The number of the board of the Humane Society should be increased to five members instead of four, and none of the members of the board should be allowed to hold the office of Secretary, field agent, or any other office, whose acts the whole board must pass upon. By not allowing any members of the board to hold any of these offices their interest would be more closely allied with the success of the society, rather than with their personal interest. I understand that the President, Mrs. Allen, is receiving a salary of \$500.00 per annum, and quite a sum has been paid out for counsel fees for services rendered as counsel to the President of the Board. In my opinion the board should examine every detail of expenditure and thereby be able to correct any apparent extravagance. It has also come to my knowledge that the field agent draws heavy traveling expenses and has made no itemized report of his expenses. This also should be remedied.

Whilst I do not charge that any misappropriations have been made of these funds, it is certainly evident that they have not been disbursed with care and economy, or with the proper supervision that should be exercised by the board. What I say in reference to these matters is not for the purpose of criticism, or to discredit the work of these officials, but to call attention to the omissions, that the Legislature in its wis-

dom, may amend the law creating this board, and surround the funds appropriated to it with the proper safe-guards.

It is but proper for me to say that the Treasurer has kept the account of the funds received by him in excellent shape, and has inaugurated a good voucher system, and has done all in his power to safe-guard the funds appropriated.



